



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

खण्ड 19]

शिमला, शनिवार, 13 फरवरी, 1971/24 माघ, 1892

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13 फरवरी, 1971/24 माघ, 1892 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुईं:—

विज्ञप्ति की संख्या	विभाग का नाम	विषय
No. 1/70-Elec., dated the 8th February, 1971.	Election Department	Republication of the Election Commission's Notification No. 464/HP/HP/71(3), dated the 8th February, 1971.
No. 3-13/71-Elec., dated the 8th February, 1971.	-do-	Republication of the Election Commission's Notification No. 464/HP/HP/71(2), dated the 8th February, 1971.
No. 14-7/66-Home, dated the 13th August, 1970.	Home Department	Authorising the carrying out of field firing and artillery practice by Army authorities throughout the notified area in Kangra district.
No. 1-3/70-Home, dated the 9th February, 1971.	-do-	Extending the provisions of section 34 of the Indian Police Act, 1861 (Act No. 5 of 1861) to Narkanda in Mahasu district.

भाग 1—बैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि

हिमाचल प्रदेश हाई कोर्ट

NOTIFICATIONS

New Delhi, the 15th January, 1971

No. 6/Gaz. F. Judl. 3(a)/HIM.—In pursuance of the provisions of section 260 of the Code of Criminal Procedure, 1898, as amended by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Punjab Act No. 25 of 1964), the Hon'ble the Chief Justice and Judges have been pleased to confer upon Shri Roop Singh, Subordinate Judge-cum-Judicial Magistrate 1st Class, Kulu, powers to try summarily all offences mentioned in section 260 of the Code of Criminal Procedure within the limits of Kulu district with effect from the date of issue of this notification.

By order of the Hon'ble the Chief Justice and Judges,

GURU DATTA,
Registrar.

New Delhi-1, the 2nd January, 1971

No. 26/Gaz. F. Judl. 1(HIM).—The Hon'ble the Chief Justice and Judges have been pleased to make the follow-

New Delhi-1, the 15th January, 1971

No. 5/Gaz./P.F.—The Hon'ble the Chief Justice and Judges have been pleased to grant to Shri Roop Singh, Sub-Judge, Kulu, 29 days earned leave, from 5th December, 1970 to 2nd January, 1971, with permission to affix 3rd January, 1971, being Sunday.

It is certified that Shri Roop Singh, would have continued to officiate as Sub-Judge but for his proceeding on leave.

It is further certified that Shri Roop Singh, was likely to return to the same post and station after the expiry of leave.

New Delhi-1, the 16th January, 1971

No. 82/Genl./III.A-24.—In the list of holidays for the year, 1971, for the Himachal Bench of the Delhi High Court at Simla, notified vide this Court's notification No. 89-Genl./III. A-24, dated the 14th December, 1970, the following holiday is hereby added:—
Republic Day 26th January, 1971.

By order of the Court,
GURU DATTA,
Registrar.

ing transfers and postings of Subordinate Judges/Subordinate Judges-cum-Judicial Magistrates in Himachal Pradesh:—

Sl. No.	Name of the officer	From	To	With effect from	Remarks
1.	Shri P. L. Sharma	Dharamsala	Simla	21-1-1971 (F.N.)	As Senior Sub-Judge.
2.	Shri R. K. Mahajan	Una	Mandi	11-1-1971 (F.N.)	As Sub-Judge 1st Class against a vacant post.
3.	Shri Amerendra Lal Vaidya	New candidate	Hamirpur	23-12-1970 (F.N.)	As offg. Sub-Judge 3rd Class-cum-Judicial Magistrate 2nd Class.
4.	Shri Mangat Ram Verma	-do-	Rohru	22-12-1970 (F.N.)	As officiating Sub-Judge: 3rd Class.
5.	Shri K. C. Sud	-do-	Theog	22-12-1970 (F.N.)	-do-
6.	Shri O. P. Sharma	-do-	Una	22-12-1970 (F.N.)	As offg. Sub-Judge 3rd Class-cum-Judicial Magistrate 2nd Class.
7.	Shri Roshan Lal Sharma	-do-	Hamirpur	28-12-1970 (F.N.)	-do-
8.	Shri Raja Ram	-do-	Kangra	23-12-1970 (F.N.)	-do-
9.	Shri Roshan Lal Khurana	-do-	Una	31-12-1970 (A.N.)	-do-
10.	Shri A. L. Soni	Simla	Dharamsala	21-1-1971 (F.N.)	As Senior Sub-Judge.

By order of the Hon'ble the Chief Justice and Judges,
Sd/-
Deputy Registrar.

New Delhi-1, the 22nd January, 1971

No. 22/Gaz. F. Judl. 3(a)/HIM.—In exercise of the powers conferred under sub-section (2) of section 12 of the Code of Criminal Procedure, 1898, as amended by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Punjab Act No. 25 of 1964), the Hon'ble the Chief Justice and Judges have been pleased to confer upon Shri C. S. Sauhta, Senior Sub-Judge, Bilaspur, the powers of Judicial Magistrate 1st Class to be exercised within the limits of Simla district with effect from the date of issue of this notification.

POWERS

New Delhi-1, the 22nd January, 1971

No. 23/Gaz./F. Judl. 1(a)/HIM.—In exercise of the powers conferred by sections 26 and 27 read with section 22(2) of the Punjab Courts Act, 1918, as amended from time to time, the Hon'ble the Chief Justice and Judges of Delhi High Court have been pleased to confer upon Shri C. S. Sauhta, Senior Sub-Judge, Bilaspur, the powers of a Subordinate Judge of the 1st Class, with respect to cases generally to be exercised within the limits of the Civil District of Simla with effect from the date of issue of this notification.

New Delhi-1, the 22nd January, 1971

No. 25/Gaz./F. Judl. 1 (a)/HIM.—In exercise of the powers conferred by Art. 235 of the Constitution of India, read with section 8 (1) of the Provincial Small Cause Courts Act, 1887, as amended up-to-date, the Hon'ble the Chief Justice and Judges of Delhi High Court are pleased to confer upon Shri C. S. Sauhta, Subordinate Judge, Bilaspur, the jurisdiction of an Additional Judge of the Court of Small Causes for the trial of small cause suits upto the value of Rs. 500 (Rupees five hundred), to be exercised by him within the limits of Simla district.

New Delhi-1, the 22nd January, 1971

No. 24/Gaz./F. Judl. 3 (a)/HIM.—In pursuance of the provisions of section 260 of the Code of Criminal Procedure, 1898, as amended by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Punjab Act No. 25 of 1964), the Hon'ble the Chief Justice and Judges have been pleased to confer upon Shri C.S. Sauhta, Senior Sub-Judge, Bilaspur, powers to try summarily all offences mentioned in section 260 of the Code of Criminal Procedure within the limits of Simla district with effect from the date of issue of this notification.

New Delhi-1, the 22nd January, 1971

No. 20/Gaz./F. Judl. 1 (a)/HIM.—In pursuance of the provisions of sub-section (2) of section 12 of the Code of Criminal Procedure, 1898, as amended by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Act No. 25 of 1964), the Hon'ble the Chief Justice and Judges have been pleased to confer upon the following officers, the powers of Judicial Magistrate 2nd Class to be exercised within the limits of Kangra district:—

Sl. No.	Name	Designation	w.e.f.
1.	Sh. Roshan Lal Khurana, (New candidate).	Judicial Magistrate 2nd Class, Una.	The date he assumes charge.
2.	Sh. Amrendra Lal Vaidya (New candidate).	Judicial Magistrate 2nd Class, Hamirpur.	-do-
3.	Sh. O. P. Sharma (New candidate).	Judicial Magistrate 2nd Class, Una.	-do-
4.	Sh. Roshan Lal Sharma (New candidate).	Judicial Magistrate 2nd Class, Hamirpur.	-do-
5.	Sh. Raja Ram (New candidate).	Judicial Magistrate 2nd Class Kangra.	-do-

New Delhi-1, the 22nd January, 1971

No. 21/Gaz./F. Judl. 1 (a)/HIM.—In exercise of the powers conferred by sections 26 and 27 of the Punjab Court's Act, 1918, as amended by Act IX of 1922, the Hon'ble the Chief Justice and Judges of Delhi High Court are pleased to confer upon the following officers the powers of a Subordinate Judge of the Third Class, with respect to cases generally to be exercised within the limits of the District of Kangra:—

Sl. No.	Name	Designation	w.e.f.
1	2	3	4
1.	Shri Roshan Lal Khurana, (New candidate).	Sub-Judge 3rd Class, Una.	The date he assumes charge.
2.	Shri Amrendra Lal Vaidya, (New candidate).	Sub-Judge 3rd Class, Hamirpur.	-do-

1	2	3	4
3.	Shri O. P. Sharma (New candidate).	Sub-Judge 3rd Class, Una.	The date he assumes charge.
4.	Shri Roshan Lal Sharma (New candidate).	Sub-Judge 3rd Class, Hamirpur.	-do-
5.	Shri Raja Ram (New candidate).	Sub-Judge 3rd Class, Kangra.	-do-

New Delhi-1, the 22nd January, 1971

No. 13/Gaz./F. Judl. 1 (a) HIM.—In pursuance of the provisions of sub-section 1 (A) of section 5 of the Punjab Separation of Judicial and Executive Functions Act, 1964 (Act No. 25 of 1964), the Hon'ble the Chief Justice and Judges have been pleased to confer upon Shri P. L. Sharma, Senior Sub-Judge, Simla, the powers of the Chief Judicial Magistrate to be exercised within the limits of Simla district with effect from the date he assumes charges of that post at Simla.

New Delhi-1, the 22nd January, 1971

No. 17/Gaz./F. Judl. 1 (a) HIM.—In exercise of the powers conferred by Art. 235 of the Constitution of India, read with section 6 of the Provincial Small Cause Courts Act, 1887, as amended up-to-date, the Hon'ble the Chief Justice and Judges of Delhi High Court are pleased to confer upon Shri P. L. Sharma, Sub-Judge Simla, the jurisdiction of Judge of the Court of Small Causes for the trial of small cause suits upto the value of Rs. 500 (Rs. Five hundred) to be exercised by him within the limits of Simla district.

New Delhi-1, the 22nd January, 1971

No. 14/Gaz./F. Judl. 1(a)/HIM.—In exercise of the powers conferred by section 39 (3) of the Punjab Court Act, 1918, the Hon'ble the Chief Justice and Judges have been pleased to direct that within the limits of the Civil district of Simla and with effect from the date he assume charge, appeals lying to the District Court from decree orders passed by any Subordinate Judge:—

- (a) in a money suit of a value not exceeding Rs. 1,000
- (b) in a land suit of a value not exceeding Rs. 250;
- (c) in an unclassified suit of a value not exceeding Rs. 500;

shall be preferred to Shri P. L. Sharma, Subordinate Judge of the first Class, exercising jurisdiction within such Civil District.

The Hon'ble the Chief Justice and Judges are please further to direct that the court of such Subordinate Judge of the 1st Class at Simla shall be deemed to be a District Court for the purposes of all such appeals preferred to it.

New Delhi-1, the 22nd January, 1971

No. 16/Gaz./F. Judl. 1(a) HIM.—In exercise of the powers conferred by Art. 235 of the Constitution of India, read with section 8(1) of the Provincial Small Cause Courts Act, 1887, as amended up-to-date, the Hon'ble the Chief Justice and Judges of Delhi High Court are pleased to confer upon Shri N. S. Shandil, Sub-Judge Mahasu the jurisdiction of an Additional Judge of the Court of Small Causes for the trial of small cause suits upto the value of Rs. 500 (rupees five hundred) to be exercised by him within the limits of Simla district.

New Delhi-1, the 22nd January, 1971

No. 15 Gaz. F. Judl. 1(a) HIM.—In exercise of the powers conferred by section 39 (3) of the Punjab Courts Act, 1918, the Hon'ble the Chief Justice and Judges have been pleased to direct that within the limits of the Civil District of Simla and with effect from the date he assumes charge, appeals lying to the District Court from decrees/orders passed by any Subordinate Judge—

- (a) in a money suit of a value not exceeding Rs. 1,000;
- (b) in a land suit of a value not exceeding Rs. 250;
- (c) in an unclassified suit of a value not exceeding Rs. 500.

shall be preferred to Shri N. S. Shandil, Subordinate Judge of the first Class, exercising jurisdiction within such Civil District.

The Hon'ble the Chief Justice and Judges are pleased further to direct that the court of such Subordinate Judge of the 1st Class at Simla shall be deemed to be a district court for the purposes of all such appeals preferred to it.

New Delhi-1, the 22nd January, 1971

No. 18 Gaz. F. Judl. 3(a) HIM.—In exercise of the powers conferred under sub-section (2) of section 12 of the Code of Criminal Procedure, 1898, as amended by the Punjab Separation of Judicial and Executive Functions Act, 1964 (Act No. 25 of 1964), the Hon'ble the Chief Justice and Judges have been pleased to confer upon Shri Onkar Nath, Senior Sub-Judge, Chamba, the powers of Judicial Magistrate 1st Class to be exercised within the areas of Dalhousie, Bakloh and Baloon in Chamba district.

New Delhi-1 the 22nd January, 1971

No. 19 Gaz. F. Judl. 1(a) HIM.—In exercise of the powers conferred by section 39 (3) of the Punjab Courts Act, 1918, the Hon'ble the Chief Justice and Judges have been pleased to direct that within the limits of the Civil District of Kangra and with effect from the date he assume charge, appeals lying to the District Court from decrees/orders passed by any Subordinate Judge—

- (a) in a money suit of a value not exceeding Rs. 1,000;
 - (b) in a land suit of a value not exceeding Rs. 250;
 - (c) in an unclassified suit of value not exceeding Rs. 500;
- shall be preferred to Shri A. L. Soni, Subordinate Judge of the first Class, exercising jurisdiction within such Civil District.

The Hon'ble the Chief Justice and Judges are pleased further to direct that the court of such Subordinate Judge of the 1st Class at Dharamsala shall be deemed to be a district Court for the purposes of all such appeals preferred to it.

By order,
Sd/-
Deputy Registrar.

NOTIFICATION

New Delhi-1, the 23rd January, 1971

No. 27 Genl. Oaths.—In exercise of the powers vested in them by section 139(b) of the Code of Civil Procedure (Act V of 1908) the Hon'ble the Chief Justice and Judges of the High Court of Delhi are pleased to appoint for a period of two years from the date of this notification or until further orders of this Court, whichever be earlier, Miss Shyama Sharma, Advocate, Nahan, as Oath Commissioner for administering oaths and affirmations of affidavits to deponents, in accordance with the terms specified in paragraph 5 of Chapter 12-B, Punjab High Court Rules and Orders, Volume IV (read with section 7 of the Delhi High Court Act, 1966) and subject to the conditions laid down in this Court's circular, dated the 4th August, 1967.

By order of the Court,
GURU DATTA,
Registrar.

हिमाचल प्रदेश सरकार

APPOINTMENT DEPARTMENT

NOTIFICATIONS

Simla-2, the 18th January, 1971

No. 1-26 69-Appnt.—In partial modification of this Government notification of even number, dated the 24th April, 1970, the Administrator (Lieutenant Governor), Himachal Pradesh is pleased to appoint Captain R. S. Negi, A.D.C. to Lieutenant Governor, Himachal Pradesh to officiate as Secretary to the Lieutenant Governor, with effect from the 25th April, 1970, till he continues to hold the charge of the post, in question, Captain Negi, shall also hold the additional charge of the post of A.D.C. to the Lieutenant Governor, till further orders.

Simla-2, the 19th January, 1971

No. 3-8/71-Appnt.—In consultation with the Government of India, Ministry of Home Affairs, as provided under section 40(2) of the State of Himachal Pradesh Act, 1970 (53 of 1970) and in exercise of all other powers enabling him in this behalf, the Administrator (Lieutenant Governor), Himachal Pradesh is pleased to determine the initial strength and composition of the Himachal Pradesh Administrative Service and Himachal Pradesh Police Service as shown in Schedules "A" and "B", respectively.

SCHEDULE-A—HIMACHAL PRADESH ADMINISTRATIVE SERVICE

- | | |
|--|-----------------------|
| 1. Director of Land Records | .. 1 (One) |
| 2. Deputy Registrar (Development) Co-operative Societies | .. 1 (One) |
| 3. Deputy Registrar, Co-operative Societies | .. 1 (One) |
| 4. Extra Assistant Settlement Officer | .. 1 (One) |
| 5. Under Secretaries | .. 3 (Three) |
| 6. Extra Assistant Commissioners (Executive) | .. 27 (Twenty seven). |
| 7. Land Acquisition Officer | .. 1 (One) |
| 8. Deputy Director of Panchayats | .. 1 (One) |
| 9. Assistant Excise and Taxation Commissioner/Excise and Taxation Officer | .. 1 (One) |
| 10. Assistant Registrar (Education) Co-operative Societies | .. 1 (One) |
| 11. Assistant Director of Industries/District Industries Officer | .. 2 (Two) |
| 12. Assistant Director of Panchayats | .. 1 (One) |
| 13. District Co-operative and Supplies Officer | .. 1 (One) |
| 14. Sub-Divisional Officers (Civil), including three Sub-Divisional Officers for Kinnaur | .. 12 (Twelve) |
| 15. Revenue Assistant | .. 1 (One) |
| 16. General Assistants | .. 3 (Three) |
| 17. District Development and Panchayat Officers | .. 2 (Two) |
| 18. Magistrate 1st Class, Simla | .. 1 (One) |
| 19. Sub-Divisional Officer (Civil) Dalhousie | .. 1 (One) |

Total .. 62 (Sixty-two).

0. Deputation Reserve at 12½ per cent of 62	8 (Eight)
1. Leave Reserve at 10 per cent of 62	6 (Six)
2. Training Reserve at 10 per cent of 62	6 (Six)
Total	82 (Eighty two)

SCHEDULE-B—HIMACHAL PRADESH POLICE SERVICE

Specific posts of Deputy Superintendents of Police in Himachal Pradesh	26 (Twenty six).
Deputation Reserve at 12½ per cent of 26	3 (Three)
Leave Reserve at 10 per cent of 26	3 (Three)
Training Reserve at 10 per cent of 26	3 (Three)
Total	35 (Thirty five).

Simla-2, the 25th January, 1971

No. 1-3/71-Apppt.—The Governor, Himachal Pradesh, is pleased to order that the following officers shall henceforward function as Secretaries to the Government of Himachal Pradesh in the departments shown against each:—

DESIGNATION 1	DEPARTMENTS 2
1. Chief Secretary:	1. Appointment. 2. General Administration including Hospitality. 3. Confidential and Cabinet Department. 4. Planning. 5. Economics and Statistics. 6. Administrative Reforms. 7. Integration. 8. Home. 9. Vigilance. 10. Secretariat Administration. 11. Public Relations. 12. Order Affairs.
Secretary (Planning and G.A.D. and also special Secretary Cabinet):	Special Responsibilities 1. General Administration Department. 2. Planning. 3. Confidential and Cabinet Department. 4. Economics and Statistics. 5. Integration and such other works as Chief Secretary may entrust. 6. Border Affairs (International and Inter-States).
3. Financial Commissioner:	1. Revenue. 2. Relief and Rehabilitation. 3. P.W.D. 4. Multipurpose Projects and Power.
4. Agricultural Production Commissioner:	1. Agriculture.

1	2
2. Horticulture.	
3. Fisheries.	
4. Animal Husbandry.	
5. Co-operation.	
6. Panchayats.	
7. Community Development.	
8. Forests.	
9. Civil Supplies.	
5. Secretary (Finance):	1. Finance. 2. Excise and Taxation.
6. Secretary (Industries and Transport):	1. Industries. 2. Labour. 3. Employment and Training. 4. Printing and Stationery. 5. Transport. 6. Tourism.
7. Secretary (Health and Family Planning, Local Self Government and Elections Also Chief Electoral Officer):	1. Health and Family Planning. 2. Local Self Government. 3. Elections.
8. Secretary (Education and Welfare):	1. Education. 2. Technical Education. 3. Welfare. 4. Jails. 5. Language and Cultural Affairs.

This supersedes all previous orders issued in this behalf.

Simla-2, the 25th January, 1971

No. 1-3/71-Apppt. (i).—The Governor of Himachal Pradesh is pleased to order the following postings and transfers with immediate effect:—

- Shri L. Tochwang, I.A.S., presently posted as Director Supply and Transport, NEFA, is posted as Divisional Commissioner, Himachal Pradesh, Simla on reversion to Himachal Pradesh.
- Shri K. C. Pandeya, I.A.S., presently posted as Managing Director, Delhi Finance Corporation, is posted as Agricultural Production Commissioner, Himachal Pradesh, Simla on reversion to Himachal Pradesh.
- Shri P. K. Mattoo, I.A.S., Development Commissioner, Himachal Pradesh, Simla is transferred and posted as Secretary to the Government of Himachal Pradesh in the Departments of Industries and Labour, Transport and Tourism.
- Shri H. R. Mahajan, I.A.S., Land Reforms Commissioner, Himachal Pradesh is transferred and posted as Secretary to the Government of Himachal Pradesh in the departments of Health and Family Planning, Local Self Government and Elections.
- Shri P. R. Mahajan, I.A.S., Director of Tourism, Himachal Pradesh is transferred and posted as Commissioner for Transport and Tourism, Himachal Pradesh, Simla.
- Shri P. P. Srivastava, I.A.S., is posted as Secretary to Governor of Himachal Pradesh.
- Shri M. M. Sahai Srivastava, I.A.S., Secretary Finance to Government of Himachal Pradesh, shall also function as Secretary to Government of Himachal Pradesh in the department of Excise

and Taxation.

8. Shri B. C. Negi, I.A.S., is posted as Secretary to the Government of Himachal Pradesh in the Departments of Planning and General Administration Department in the Chief Secretary's Branch.
9. Shri Anang Pal, I.A.S., Deputy Commissioner, Mahasu district, is transferred and posted as Secretary to the Chief Minister, Himachal Pradesh, Simla.
10. Shri Prakash Chand, I.A.S., Director of Civil Supplies, is transferred and posted as Secretary to the Government of Himachal Pradesh in the Departments of Education, Social Welfare and Jails and also Secretary, Cultural and Linguistic Affairs, Sports and Youth Welfare.
11. Shri S. K. Chauhan, I.A.S., Deputy Commissioner, Chamba district, is transferred and posted as Director of Industries and Labour Commissioner, Himachal Pradesh, Simla, vice Shri A. N. Vidyarthi.
12. Shri M. K. Kaw, I.A.S., presently posted under the Delhi Administration, is posted as Joint Secretary (Appointment) to the Government of Himachal Pradesh on reversion to Himachal Pradesh.
13. Shri A. N. Vidyarthi, I.A.S., Director of Industries, Himachal Pradesh, is transferred and posted as Joint Secretary (Home and G.A.D.) to the Government of Himachal Pradesh, Simla, vice Shri S. K. Alok.
14. Shri S. K. Alok, I.A.S., Joint Secretary (Home and G.A.D.), to the Government of Himachal Pradesh, is transferred and posted as Deputy Commissioner, Mahasu district, vice Shri Anang Pal.
15. Kumari Manjula Mahajan, I.A.S., Deputy Secretary in the Development Commissioner's Branch, is transferred and posted as Deputy Secretary in the Agricultural Production Commissioner's Branch.
16. Kumari Rajendra Chaudhry, I.A.S., Compensation Officer, Mahasu district, Kasumpti, is transferred and posted as Deputy Secretary to the Government of Himachal Pradesh in the Industries and Transport Secretary's Branch.
17. Shri P. C. Sharma, Select List Officer, Director of Panchayati Raj, Himachal Pradesh, is transferred and posted as Director of Panchayati Raj-cum-Director of Community Development.
18. Shri Harish Chandra, presently posted as Deputy Commissioner, Relief and Rehabilitation, Talwara, is transferred and posted as Deputy Commissioner, Chamba district, vice Shri S. K. Chauhan.
19. Shri R. V. Gupta, I.A.S. (MP), is posted as Registrar Co-operative Societies-cum-Director of Civil Supplies.
20. Shri Harsh Gupta, I.A.S., Deputy Development Commissioner, Himachal Pradesh, is transferred and posted as Joint Secretary (Appointment) to the Government of Himachal Pradesh till further orders or till Shri M. K. Kaw reverts to Himachal Pradesh, whichever is earlier.
21. Kumari Kamlini Sen Gupta, I.A.S., is posted as Director of Welfare-cum-Inspector General of Prisons.
22. Shri I. K. Suri, presently posted under the Delhi Administration is transferred and posted as Officer on Special Duty, Himachal Pradesh Public Service Commission.
23. Shri Katuk Lama, I.A.S., Deputy Commissioner, Lohit District, NEFA, is posted as Deputy Commissioner, Kinnaur district, Kalpa, on reversion to Himachal Pradesh.

Simla-2, the 25th January, 1971

No. 1-3/71-Apptt. (iii).—The Governor of Himachal Pradesh is pleased to appoint Shri P. K. Mattoo, I.A.S., Secretary, Industries and Labour, Transport and Tourism, as Agricultural Production Commissioner, Himachal Pradesh, Simla, in the super-time scale of I.A.S. with effect from 25th January, 1971, till such time Shri K. C. Pandeya joins his post. Shri Mattoo shall hold the charge of the post of Secretary to the Government of Himachal Pradesh in the Departments of Industries and Labour, Transport and Tourism, in addition to his own duties.

2. The Governor is further pleased to appoint Shri H. R. Mahajan, I.A.S., as Divisional Commissioner, Himachal Pradesh, Simla in the Super-time scale of I.A.S., with effect from 25th January, 1971, till Shri L. Tochwang joins his post. Shri Mahajan shall also hold the charge of the posts of secretary to the Government of Himachal Pradesh in the Departments of Family Planning, Local Self Government and Elections in addition to his own duties.

Simla-2, the 25th January, 1971

No. 1-4/71-Apptt. (IV).—The Governor of Himachal Pradesh is pleased to order the following transfers and postings of the officers of the Indian Police Service:—

1. Shri G. S. Mander, I.P.S., Superintendent of Police, C.I.D., Himachal Pradesh, Simla is transferred and posted as Assistant Inspector General of Police, C.I.D., Himachal Pradesh, Simla, temporarily, till his reversion to the Union Territories Cadre.
2. Shri R. R. Verma, I.P.S., Superintendent of Police, Simla, is transferred and posted as Assistant Inspector General of Police Headquarters, Simla, temporarily.
3. Shri Lashkari Ram, I.P.S., presently posted in Tripura Administration, is posted as Superintendent of Police, Sirmur district, Nahan, vice Shri V. K. Ahluwalia, on reversion to Himachal Pradesh.
4. Shri V. K. Ahluwalia, Select List Officer, Superintendent of Police, Sirmur district, Nahan is transferred and posted as Superintendent of Police, Simla, vice Shri R. R. Verma, as a temporary measure.

K. N. CHANNA,
Chief Secretary.

AGRICULTURE DEPARTMENT NOTIFICATION

Simla-4, the 22nd January, 1971

No. 12-52/69-Agr. Sectt.—In exercise of the powers conferred by section 3 of the Himachal Pradesh Land Development Act, 1954, and in partial modification of this Government (Department of Agriculture) notification of even number, dated the 9th November, 1970, the Lieutenant Governor, Himachal Pradesh is pleased to nominate the Director of Agriculture, Himachal Pradesh, as one of the official members of the Himachal Pradesh Land Development Board till the unified Himachal Pradesh Land Development Act comes into force.

By order,
P. K. MATTOO,
Secretary.

ANIMAL HUSBANDRY DEPARTMENT NOTIFICATION

Simla-4, the 19th January, 1971

No. 42-1/69-A. H. Sectt.—Whereas it appears to the Lieutenant Governor (Administrator), Himachal Pradesh at land is likely to be required to be taken by the Animal Husbandry Department at public expenses for a public purpose, namely for the construction of Milk Milling Centre at Kotli, District Mandi, Tehsil Sadar, is hereby notified that the land in the locality described below in the specification is likely to be acquired for the said purpose.

2. This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 as applied to Himachal Pradesh, to all whom it may concern.

3. In exercise of the powers conferred by the said provision, the Lieutenant Governor (Administrator), Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted thereunder.

4. Any person interested, who has any objection to the acquisition of any land in the locality may, within thirty (30) days of the publication of this notification, file an objection in writing before the Collector, District, Mandi.

SPECIFICATION

District: MANDI Tehsil: SADAR

Village	Khasra No.	Area Big. Bis. Bisw.
KOTLI	606/2-597-598 and 596/1.	0 13 2

By order,
P. K. MATTOO,
Secretary.

FINANCE DEPARTMENT OFFICE ORDER

Simla-2, the 19th January, 1971

No. Fin.10-381/57-II.—In exercise of the powers vested in him under Supplementary Rule 191, the Lieutenant Governor, Himachal Pradesh is pleased to declare the General Assistant, office of the Deputy Commissioner, Kangra at Dharamsala as Controlling Officer, for the purpose of countersigning the travelling allowance bills in respect of (Non-Gazetted Staff under head 19--General Administration-H. District Administration" and "9--Land Revenue" with immediate effect.

M. M. SAHAI SRIVASTAVA,
Secretary.

FOREST DEPARTMENT NOTIFICATIONS

Simla-4, the 18th January, 1971

No. 8-2/70-SF.—Whereas it appears to the Lieutenant Governor of the Himachal Pradesh that it is desirable to provide for the better preservation and protection of the local areas (specified in the schedule below) which had been affected or liable to be affected by the debolishment of the forests and by the action of *chaos* the Lieutenant Governor of the Himachal Pradesh is pleased to direct in exercise of the powers conferred by section 3 of the Punjab Land Preservation Act, 1900 that provision

should be made accordingly.

SCHEDULE

District: KANGRA Tehsil: UNA

Village	Area in acres
Bat Khurd H.B. No. 474	175
Bat Kalan H.B. No. 473	247
Samur Kalan H.B. No. 453	384
Kuriala H.B. No. 452	399
Dhamandri H.B. No. 444	195
Ispur H.B. No. 196	92

Simla-4, the 18th January, 1971

No. 8-2 70-SF.—Whereas certain areas mentioned in the schedule below are comprised within the line of the local areas notified under section 3 of the Punjab Land Preservation Act, 1900 by Himachal Pradesh Government notification of even number dated 16-1-1971 and whereas in respect of the said areas, the Lieutenant Governor of Himachal Pradesh is satisfied after due enquiry that the regulations, restrictions and prohibitions hereinafter specified are necessary for the purpose of giving effect to the provisions of the said Act, the Lieutenant Governor of Himachal Pradesh in exercise of the powers conferred by section 5 of the said Act is pleased to prohibit the following acts for a period of 20 years with effect from the date of this notification:—

- The cutting of trees or timber or brushwood and the lopping of trees for any purpose provided that the Divisional Forest Officer, Hamirpur Forest Division may permit:—
 - the cutting of green trees for house building and agricultural implements and of dry wood for any fuel and for marriage and death ceremonies by persons shown in the settlement record as entitled to do so; and
 - the lopping of branches for lac and the sale of chhal leaves to leather workers.
- The collection or removal of grass for any purposes provided that the Divisional Forest Officer, Hamirpur Forest Division may permit:—
 - the cutting or sale of ripe grass after the rainy season;
 - The cutting or sale of green grass during the rainy season from such portions of the notified areas in which grass may have sufficiently established itself.
- The pasturing of any cattle other than sheep, goats and camels.

SCHEDULE

District: KANGRA Tehsil: HAMIRPUR

Village	Description of Khasra Nos.	Area in acres
Tikka: Amjar	Khasra Nos. 2, 3, 458 min. 459.	43
Tappa: Kotia	462, 463, 464 to 470, 472 to 481 H.B. No. 8. 484, 486, 487 and 490/488.	
Tikka: Rewar	Khasra Nos. 19, 20, 491 to 506.	28
Tappa: Mach- hali H.B.	573, 581 to 589, 772, 773, 745, 746, 773 to 775, 939/590, 940/510.	
No. 15.		
Tikka: Alsan	Khasra Nos. 1, 2, 204, 205, 212, 213, 215, 217, 284, 316, 482 to 488, 494, 495, 601, 602, 777, 778, 794 to 796, 799, 800, 802, 900, 901, 938 to 942, 947, 949, 954, 955, 961, 966, 968, 976, 989 and 990.	111
Tikka: Safnoti	Khasra Nos. 61 to 67, 70 to 76, 78, 80 to 95.	35

Simla-4, the 18th January, 1971

No. 8-2 70-SF. Whereas the Lieutenant Governor of the Himachal Pradesh is satisfied after the enquiry that the regulations, restrictions and prohibitions hereinafter contained are necessary for the purpose of giving effect to the provision of the Punjab Land Preservation Act, 1900 the Lieutenant Governor of Himachal Pradesh in exercise of the powers conferred by section 4 of the said Act is hereby pleased to prohibit the following acts for a period of 20 years with effect from the date of this notification in the area specified in the schedule annexed to this notification the said areas form a part of the villages in the Hamirpur tehsil of Kangra district specified in the schedule annexed to the Himachal Pradesh Government notification of even number dated.

1. The clearing or breaking for cultivation of malkiat land not ordinarily under cultivation prior to the publication of the Himachal Pradesh Government notification of even number dated 16-1-1971 provided that the breaking up of the land for cultivation may be permitted by the Divisional Forest Officer, Hamirpur Forest Division.

2. The quarrying of stone or the burning of lime at places where such stone or lime had not ordinarily been so quarried or burnt prior to the publication of the said notification except with the permission of the Collector of the Kangra district who will consult the Divisional Forest Officer, Hamirpur Forest Division, before according such permission.

3. The cutting of trees or timber or the collection or removal or the subjection to any manufacturing process of any forest produce other than grass, flower, fruit and honey save for *bona fide* domestic or agricultural purposes. Provided that the owners of the land may sell trees or timber after first obtaining the permission to do so from the Divisional Forest Officer, Hamirpur Forest Division. Such permits will prescribe such conditions as may from time to time appear necessary in the interest of forest conservancy.

4. The setting on fire of trees or timber or forest produce.

5. The admission for herding, pasturing or retention of sheep, goats and camels provided that in cases where sickness necessitates the keeping of goats for milk the Divisional Forest Officer, Hamirpur Forest Division may issue a permit at the discretion for the retention of limited number of stall fed goats to be specified for a specified

period.

SCHEDULE
District: KANGRA Tehsil: HAMIRPUR

Village	Description	Area in acres
Tikka: Amjar Khasra Nos. 2, 3, 458 min, 459, 462, Tappa: Kotla 493/463, 499/463, 464 to 470, 472 to H.B. No. 8. 481, 484 to 487 and 490/488.		55
Tikka: Rewar Khasra Nos. 19, 20, 486 to 506, 573, Tappa: 581 to 589, 722, 723, 742, 743, 745, Machhali H.B. No. 15 746, 773 to 775, 939/590, 940/590.		38
Tikka: Alsam Khasra Nos. 1, 2, 204, 205, 211 to Tappa: Dhar 213, 215, 217, 284, 316, 482 to 488. Chomukha 494, 495, 601, 602, 777, 778, 794 to H.B. No. 16. 796, 799, 800, 802, 900, 901, 938 to 942, 947, 949, 954, 955, 961, 966, 968, 989 and 990, 976.		111
Tikka: Sarnoti Khasra Nos. 61 to 67, 70 to 76, 78. Tappa: 80 to 95. Khariahta H.B. No. 4.		35

P. K. MATTOO.
Secretary.

MULTIPURPOSE PROJECTS AND POWER DEPARTMENT NOTIFICATION

Simla-2, the 21st January, 1971

No. 1-29 69-MPP (Sectt.).—In continuation of this Government notification No. MPP-1-36/68-59433-18, dated the 9th October, 1968 the Administrator (Lieutenant Governor), Himachal Pradesh in consultation with the U.P.S.C. vide their letter No. F.I/26(8)/68-A-III(A.IV), dated the 18th December, 1970 is pleased to appoint Sarvshri R. C. Vaidya and Prakash Chand as Assistant Engineers (Electrical) on officiating basis with effect from the 29th June, 1966 and 12th July, 1966 respectively.

They will be on probation for a period of two years.

U. N. SHARMA,
Secretary.

भाग 2--वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं
इत्यादि

शून्य

भाग 3--अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश
के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाइनैन्शियल कमिशनर तथा कमिशनर आफ

इकम-टैक्स द्वारा अधिसूचित आदेश इत्यादि

AGRICULTURE DEPARTMENT NOTIFICATION

Simla-4, the 26th December, 1970

No. 6-17 69-Agr. Sectt.—With reference to Himachal Pradesh Government Law Department notification No. 6-102/68-LR, dated the 21st June, 1969, and in exercise of the powers conferred by section 13 of the Himachal Pradesh Agricultural Pests, Diseases and Noxious Weeds Act, 1969, the Lieutenant Governor of Himachal Pradesh is pleased to propose the following Rules. The Rules are hereby published. Objections or suggestions, if any,

should be addressed to the Director of Agriculture, Himachal Pradesh, Simla within 30 days from the date of publication of this notification in the Himachal Pradesh Rajpatra after which the Rules along with objections or suggestions, if any shall be taken into consideration:—

RULES

1. The Rules may be called the Himachal Pradesh Agricultural Pests, Diseases and Noxious Weeds Rules, 1969.

A plant quarantine leaflet in form "A" containing the description and necessary instructions for the treatment of the Pests/Diseases Noxious Weeds notified under section 3 of the Act will be issued by the Agriculture Department for general distribution to the occupiers in the notified areas.

An Inspector appointed under section 10 of the Act shall possess a degree or diploma in Agriculture.

An Inspector for purposes of inspection of any land or premises situated in the notified area shall issue a notice to the occupier in the form "B" appended to these rules.

An Inspector conducting an inquiry under section 5, may obtain the help of a Lambardar or any member of a local body such as Panchayat or Municipal Committee. He shall collect the information on form "C".

If after such inspection the Inspector finds that the occupiers has not complied with the instructions, he shall issue a notice as given in form "D" to the occupier asking him to carry out such preventive or remedial measures within the time specified in such notice.

The occupier may appeal against the notice served on him by the Inspector to the Collector of the notified area.

The Collector having jurisdiction in the notified area is authorised to sanction the prosecution of the occupier under section 9 of the Act.

If the notified area includes a common land infested with Pest/Disease/Noxious Weed all right holders according to the revenue record will be held responsible for the eradication of the said Pest/Disease/Noxious Weed.

If the notified area includes roads, canals and Railway sidings, the responsibility of eradication of the Pest/Disease/Noxious Weed under section 3, will lie on the departments concerned and they will be dealt with like other occupiers.

The Inspector appointed under the Act shall maintain register in form "E" and "F".

Under section 8 of the Act, the Patwari or Lambardar of such village shall forthwith report the facts to the Collector of the area.

The Inspector appointed under section 10 of the Act will file the suit in the Court.

By order,
P. K. MATTOO,
Secretary.

THE HIMACHAL PRADESH AGRICULTURAL
PESTS, DISEASES AND NOXIOUS WEEDS ACT,
1969

FORM "A"

PLANT PROTECTION QUARANTINE LEAFLET

1. Himachal Pradesh Government notification
No. DATE
2. Name of the Pests/Diseases/Weeds.
3. Notified area.
4. Duration of the orders.
5. Description of the Pests/Diseases/Weeds declared
under section 3.
6. Control Measures.

Signature of Collector of the Area.

THE HIMACHAL PRADESH AGRICULTURAL
PESTS/DISEASES AND NOXIOUS WEEDS ACT,
1971

FORM "B"

NOTICE NO.

DATE

Whereas it appears that Pests/Diseases/Noxious Weeds exist in your premises/land in village.....Tehsil....., District.....Shri/Smt. Kumari.....son/wife/daughter of is/are hereby informed that under section 5 of the Himachal Pradesh Agricultural Pests/Diseases and Noxious Weeds Act, 1969, the premises/land will be unspected to see whether the said Pests/Diseases/Noxious Weeds actually exists and whether the remedial measures under section 3 have been duly complied with.

Signature of Agriculture Inspector.

Area

Date

THE HIMACHAL PRADESH AGRICULTURAL
PESTS, DISEASES AND NOXIOUS WEEDS ACT,
1969

FORM "C"

ENQUIRY (UNDER SECTION 5)

1. Serial No.
2. Date of Inquiry.
3. Name of pests/diseases/noxious weeds
4. Place of Inquiry:
Village.
Tehsil.
District.
5. Field Khasra No.
6. Name of occupier.
7. Instruction under section 3 carried out or not.
8. Remarks.

Signature of Nambardar or any member of local bodies.

Signature of Agriculture Inspector.

Area

Date

THE HIMACHAL PRADESH AGRICULTURAL
PESTS, DISEASES AND NOXIOUS WEEDS ACT,
1969

FORM "D"

NOTICE

No.

Date

Under section 6(i) of the Himachal Pradesh Agricultural Pests, Diseases and Noxious Weeds Act, 1969, is issued to Shri/Smt. Kumari.....son/wife/daughter of.....of village.....Tehsil.....District.....I am satisfied that Pests/Diseases/Noxious Weeds declared under section 3, exists and necessary remedial measures have not been carried out. He is therefore, informed of this and under section 6, is required to comply with the instructions within.....days after the receipt of this Notice.

Otherwise legal action will be taken against him/her.

Signature of Agriculture Inspector.

Area

Date

THE HIMACHAL PRADESH AGRICULTURAL
PESTS/DISEASES AND NOXIOUS WEEDS ACT
1969

FORM "E"

REGISTER FOR MAINTAINING THE LIST OF PERSONS TO WHOM
THE NOTICES HAVE BEEN ISSUED UNDER SECTION 5 OR 6
OF THE ACT

1. Name of the Pest/Disease/Noxious Weed.
2. Date and No. of Government notification.
3. Full address of the occupier.
4. Date of issuing notice.
5. Time limit upto.
6. Inspection Note.
7. Action taken after inspection.
8. Any appeal,
9. Result of appeal
10. Final orders on appeal.
11. Any cost incurred to carry out the control measures.
12. Recovery of the cost incurred.

13. Remarks.

THE HIMACHAL PRADESH AGRICULTURAL
PESTS/DISEASES AND NOXIOUS WEEDS ACT
1969

FORM "F"

REGISTER FOR MAINTAINING THE HIMACHAL PRADESH
AGRICULTURAL PESTS/DISEASES AND NOXIOUS WEEDS
ACT, 1969

LIST OF PERSONS CONVICTED UNDER SECTION 9 OF THE
ACT

1. Date and number of Government notification.
2. Name of Pests/Diseases/Noxious Weeds under section 3.
3. Full address of the persons convicted.
4. Details of punishment.
5. General Remarks.

भाग 4—स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया
तथा पंचायत विभाग

शून्य

भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन

शून्य

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT
NOTIFICATION

Simla-2, the 2nd February, 1971

No. 12-11 71-I.R. The State of Himachal Pradesh Act, 1970 (Act No. 53 of 1970) which has already been published in the Gazette of India, is hereby republished in the Himachal Pradesh Rajpatra for the information of general public.

JOSEPH DINA NATH,
Under Secretary (Judicial).

Assented to on 25-12-1970

THE STATE OF HIMACHAL PRADESH ACT, 1970
(ACT No. 53 of 1970)

AN
ACT

to provide for the establishment of the State of Himachal Pradesh and for matters connected therewith.

Enacted by Parliament in the Twenty-first Year of the Republic of India as follows:—

PART I

PRELIMINARY

1. *Short title.*—This Act may be called the State of Himachal Pradesh Act, 1970.
2. *Definitions.*—In this Act, unless the context otherwise requires,—
 - (a) "Administrator" means the administrator appointed by the President under article 239 of the Constitution;
 - (b) "appointed day" means the day which the Central Government may, by notification in the Official Gazette, appoint;
 - (c) "article" means an article of the Constitution;
 - (d) "Election Commission" means the Election Commission appointed by the President under article 324;
 - (e) "existing Union territory of Himachal Pradesh" means the Union territory of Himachal Pradesh as existing immediately before the appointed day;
 - (f) "law" includes any enactment, ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having, immediately before the appointed day, the force of law in the whole or any part of the existing Union territory of Himachal Pradesh;

- (g) "sitting member", in relation to either House of Parliament or of the Legislative Assembly of the existing Union territory of Himachal Pradesh, means a person who, immediately before the appointed day, is a member of that House or that Assembly;
- (h) "treasury" includes a sub-treasury.

PART II

ESTABLISHMENT OF THE STATE OF HIMACHAL PRADESH

3. *Establishment of State of Himachal Pradesh.*—On and from the appointed day, there shall be established a new State, to be known as the State of Himachal Pradesh, comprising the territories which immediately before that day were comprised in the existing Union territory of Himachal Pradesh.

4. *Amendment of First Schedule to the Constitution.*—On and from the appointed day, in the First Schedule to the Constitution,—

- (a) under the heading "I. THE STATES", after entry 17, the following entry shall be inserted, namely:—

"18. Himachal Pradesh The territories which immediately before the commencement of this Constitution were being administered as if they were Chief Commissioners' Provinces under the names of Himachal Pradesh and Bilaspur and the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966."

- (b) under the heading "II. THE UNION TERRITORIES" entry 2 relating to Himachal Pradesh shall be omitted and entries 3 to 10 shall be re-numbered as entries 2 to 9 respectively.

PART III

REPRESENTATION IN THE LEGISLATURES

The Council of States

5. *Amendment of Fourth Schedule to the Constitution.*—On and from the appointed day, in the Fourth Schedule to the Constitution, in the Table,—

- (a) entry 18 shall be re-numbered as entry 19 and before the entry as so re-numbered, the following entry shall be inserted, namely:—

"18. Himachal Pradesh.....3";

entry 19 shall be omitted.

Allocation of sitting members.—(1) On and from the appointed day, the three sitting members of the Council of States representing the existing Union territory of Himachal Pradesh shall be deemed to have been duly elected under clause (4) of article 80 to fill the three seats allotted to the State of Himachal Pradesh in that Council.

(2) The term of office of such sitting members shall remain unaltered.

Amendment of section 27A of Act 43 of 1950.—On and from the appointed day, in section 27A of the Representation of the People Act, 1950, in sub-section (4), the words "Himachal Pradesh" shall be omitted.

The House of the People

Allocation of seats in the existing House of the People.—(1) On and from the appointed day and until the dissolution of the existing House of the People, the allocation of seats to the State of Himachal Pradesh in the House of the People and the number of seats to be reserved for the Scheduled Castes of that State shall be six and one respectively; and the First Schedule to the Representation of the People Act, 1950 (43 of 1950), shall be deemed to be amended accordingly.

(2) On and from the appointed day and until the dissolution of the existing House of the People, the six parliamentary constituencies in the existing Union territory of Himachal Pradesh shall be deemed to be the six parliamentary constituencies of the State of Himachal Pradesh and the Delimitation of Parliamentary and Assembly Constituencies Order, 1966, shall be construed accordingly.

Provision as to sitting members.—Every sitting member of the House of the People representing a constituency which, on the appointed day, by virtue of the provisions of section 8, becomes a constituency of the State of Himachal Pradesh, shall be deemed to have been elected under sub-clause (a) of clause (1) of article 81 to the House of the People by that constituency.

The Legislative Assembly

Provision as to Legislative Assembly as constituted on the appointed day.—(1) On and from the appointed day, the total number of seats in the Legislative Assembly of the State of Himachal Pradesh to be filled by persons chosen by direct election from assembly constituencies shall be sixty and the number of seats to be reserved for the Scheduled Castes and for the Scheduled Tribes of that State shall be fourteen and three respectively; and the Second Schedule to the Representation of the People Act, 1950 (43 of 1950), shall be deemed to be amended accordingly.

(2) On and from the appointed day, the sixty territorial constituencies of the existing Union territory of Himachal Pradesh shall be deemed to be the constituencies of the Legislative Assembly of the State of Himachal Pradesh and the Delimitation of Parliamentary and Assembly Constituencies Order, 1966, shall be construed accordingly.

(3) Every sitting member of the Legislative Assembly of the existing Union territory of Himachal Pradesh representing a territorial constituency which, on the appointed day, by virtue of the provisions of sub-section (2), becomes a constituency of the State of Himachal Pradesh, shall be deemed to have been elected under article 170 to the Legislative Assembly of the State of Himachal Pradesh by that constituency.

(4) Notwithstanding anything contained in any other law for the time being in force, the Legislative Assembly of the State of Himachal Pradesh shall be deemed to be duly constituted on the appointed day.

Duration of Legislative Assembly.—The period of five years referred to in clause (1) of article 172 shall, in the case of the Legislative Assembly of the State of Himachal Pradesh, be deemed to have commenced on the day on which the duration of the existing Legislative Assembly of the Union territory of Himachal Pradesh commenced under section 5 of the Government of Union Territories Act, 1963 (20 of 1963).

Speaker and Deputy Speaker.—The persons who immediately before the appointed day are the Speaker and the Deputy Speaker of the Legislative Assembly of the Union territory of Himachal Pradesh shall be the Speaker and the Deputy Speaker, respectively, of the Legislative Assembly of the State of Himachal Pradesh on and from that day.

Rules of procedure.—The rules of procedure and conduct of business of the Legislative Assembly of the existing Union territory of Himachal Pradesh as in force immediately before the appointed day shall, until rules are made under clause (1) of article 208, be the rules of procedure and conduct of business of the Legislative Assembly of the State of Himachal Pradesh, subject to such modifications and adaptations as may be made therein by the Speaker thereof.

Delimitation of constituencies

Allocation of seats in the House of the People.—In the House of

the People to be constituted after the appointed day, there shall be allotted four seats to the State of Himachal Pradesh of which one seat shall be reserved for the Scheduled Castes.

Allocation of seats in the Legislative Assembly.—The total number of seats in the Legislative Assembly of the State of Himachal Pradesh to be constituted at any time after the appointed day, to be filled by persons chosen by direct election from territorial constituencies, shall be sixty-eight of which sixteen seats shall be reserved for the Scheduled Castes and three seats shall be reserved for the Scheduled Tribes.

Amendment of First and Second Schedules to Act 43 of 1950.—(1) In the Representation of the People Act, 1950,—

(a) in the First Schedule,—

(i) under the heading "I. STATES", after entry 17, the following entry shall be inserted, namely:—

"18. Himachal Pradesh.....4 1..";

(ii) under the heading "II. UNION TERRITORIES", entry 6 relating to Himachal Pradesh, shall be omitted;

(b) in the Second Schedule,—

(i) under the heading "I. STATES", after entry 16, the following entry shall be inserted, namely:—

"17. Himachal Pradesh.....68 16 3";

(ii) under the heading "II. UNION TERRITORIES", entry 2 relating to Himachal Pradesh shall be omitted.

(2) The amendments made by clauses (a) and (b) of sub-section (1) shall have effect in relation to the House of the People and the Legislative Assembly of Himachal Pradesh to be constituted at any time after the appointed day.

Delimitation of constituencies.—(1) The Election Commission shall, in the manner herein provided, distribute, whether before or after the appointed day, the seats in the House of the People allotted to the State of Himachal Pradesh under section 14 and the seats assigned to the Legislative Assembly of the State of Himachal Pradesh under section 15 to single-member territorial constituencies and delimit them on the basis of the latest census figures, having regard to the provisions of the Constitution and to the following provisions, namely:—

(a) all constituencies shall, as far as practicable, be geographically compact areas, and in delimiting them regard shall be had to physical features, existing boundaries of administrative units, facilities of communication and public conveniences;

(b) every assembly constituency shall be so delimited as to fall wholly within one parliamentary constituency;

(c) constituencies in which seats are reserved for the Scheduled Castes shall be distributed in different parts of the State and located, as far as practicable, in those areas where the proportion of their population to the total population is comparatively large; and

(d) constituencies in which seats are reserved for the Scheduled Tribes shall, as far as practicable, be located in areas where the proportion of their population to the total population is the largest.

Explanation.—In this section, "latest census figures" means the census figures with respect to the existing Union territory of Himachal Pradesh or, as the case may be, of the State of Himachal Pradesh ascertainable from the latest census of which the finally published figures are available.

(2) For the purpose of assisting it in the performance of its functions under sub-section (1), the Election Commission shall associate with itself as associate members,—

(a) the sitting members of the House of the People referred to in section 9; and

(b) such six of the members of the Legislative Assembly of the existing Union territory of Himachal Pradesh or, as the case may be, of the State of Himachal Pradesh referred to in section 10 as the Speaker thereof may nominate;

Provided that none of the associate members shall have a right to vote or to sign any decision of the Election Commission.

(3) If owing to death or resignation, the office of an associate member falls vacant, it shall be filled, if practicable, in accordance with the provisions of sub-section (2).

(4) The Election Commission shall—

(a) publish its proposals for the delimitation of constituencies, together with the dissenting proposals, if any, of any associate member who desires publication thereof, in the Official Gazette and in such other manner as the Commission may consider fit, together with a notice inviting objections and suggestions in relation to the proposals and specifying a date on or after which the proposals will be further considered by it;

(b) consider all objections and suggestions which may have been received by it before the date so specified;

(c) after considering all objections and suggestions which may have been received by it before the date so specified, determine by one or more orders the delimitation of constituencies and cause such order or orders to be published in the Official Gazette; and upon such publication, the order or orders shall have the full force of law and shall not be called in question in any court.

(5) As soon as may be after such publication, every such order relating to parliamentary constituencies shall be laid before the House of the People and every such order relating to assembly constituencies shall be laid before the Legislative Assembly.

18. *Power of Election Commission to maintain delimitation orders up-to-date.*—(1) The Election Commission may, from time to time, by notification in the Official Gazette,—

(a) correct any printing mistake in any order made under section 17 or any error arising therein from inadvertent slip or omission;

(b) where the boundaries or name of any territorial division mentioned in any such order are or is altered, make such amendments as appear to it to be necessary or expedient for bringing such order up-to-date.

(2) Every notification under this section relating to a parliamentary or an assembly constituency shall be laid, as soon as may be after it is issued, before the House of the People or, as the case may be, the Legislative Assembly.

19. *Amendment of Scheduled Castes Orders.*—(1) On and from the appointed day, the Constitution (Scheduled Castes) Order, 1950, shall stand amended as directed in the First Schedule.

(2) On and from the appointed day, the Constitution (Scheduled Castes) (Union Territories) Order, 1951, shall stand amended as directed in the Second Schedule.

20. *Amendment of Scheduled Tribes Orders.*—(1) On and from the appointed day, the Constitution (Scheduled Tribes) Order, 1950, shall stand amended as directed in the Third Schedule.

(2) On and from the appointed day, the Constitution (Scheduled Tribes) (Union Territories) Order, 1951, shall stand amended as directed in the Fourth Schedule.

PART IV HIGH COURT

21. *High Court for Himachal Pradesh.*—(1) On and from the appointed day, there shall be a separate High Court for the State of Himachal Pradesh hereinafter referred to as the High Court of Himachal Pradesh.

(2) The principal seat of the High Court of Himachal Pradesh shall be at Simla.

22. *Judges of High Court.*—(1) The President may, if he thinks fit, direct that such of the Judges of the High Court of Delhi holding office immediately before the appointed day as may be determined by him, shall on that day cease to be Judges of the High Court of Delhi and become Judges of the High Court of Himachal Pradesh.

(2) The persons who by virtue of sub-section (1) become Judges of the High Court of Himachal Pradesh shall, except in the case where any such person is appointed to be the Chief Justice of the High Court, rank in that Court according to the priority of their respective appointments as Judges of the High Court of Delhi.

23. *Jurisdiction of High Court.* The High Court of Himachal Pradesh shall have, in respect of any part of the territories comprised in the State of Himachal Pradesh, all such jurisdiction, powers and authority as, under the law in force immediately before the appointed day, are exercisable in respect of that part of the said territories by the High Court of Delhi.

24. *Special provisions relating to Advocates and Bar Council.*—(1) Subject to any rule made or direction given by the High Court of Himachal Pradesh in this behalf, any person who immediately before the appointed day is an advocate entitled to practise in the High Court of Delhi shall be entitled to practise as an advocate in the High Court of Himachal Pradesh.

(2) The right of audience in the High Court of Himachal Pradesh shall be regulated in accordance with the like principles as immediately before the appointed day are in force with respect to the right of audience in the High Court of Delhi.

(3) On and from the appointed day, in the Advocates Act, 1961 (25 of 1961) (hereafter in this section referred to as the Advocates Act), in section 3,

(a) in sub-section (1), for clause (d) the following clauses shall be substituted, namely:

“(d) for the States of Punjab and Haryana and the Union territory of Chandigarh, to be known as the Bar Council of Punjab and Haryana”

(dd) for the State of Himachal Pradesh to be known as the Bar Council of Himachal Pradesh;”

(b) in clause (b) of sub-section (2), after the words “Bar Council of Orissa”, the words “the Bar Council of Himachal Pradesh” shall be inserted.

(4) The provisions of section 17 of the Advocates Act shall have effect in respect of the roll of the Bar Council of Himachal Pradesh subject to the modifications that—

(a) for clause (a) of sub-section (1) of the said section 17, the following clause shall be substituted, namely:—

“(a) all persons who were entered as advocates on the roll of the Bar Council of Punjab and Haryana immediately before the day appointed under clause (b) of section 2 of the State of Himachal Pradesh Act, 1970, and who within three months from that day express in such manner as the Bar Council of India may, by rules, prescribe an intention in writing to practise within the jurisdiction of the Bar Council of Himachal Pradesh;”

(b) in clause (a) of sub-section (3) of the said section 17, for the words and figures “with his date of enrolment under the Indian Bar Councils Act, 1926”, the words “with his seniority on the roll of the Bar Council of Punjab and Haryana” shall be substituted.

(5) Notwithstanding anything contained in the Advocates Act as amended or modified by sub-sections (3) and (4),—

(a) in the case of the first Bar Council of Himachal Pradesh under that Act, the fifteen members required to be elected under clause (b) of sub-section (2) of section 3 of that Act, as amended by sub-section (3) shall be nominated by the Chief Justice of the High Court of Himachal Pradesh from amongst advocates who are entitled as of right to practise in the High Court of Himachal Pradesh and are ordinarily practising within the territories comprised in the State of Himachal Pradesh and the term of office of the members so nominated shall be one year from the date of the first meeting of the Council or until their successors are duly elected in accordance with the provisions of the said Act, whichever is earlier;

(b) until the members of the first Bar Council of Himachal Pradesh required to be nominated under clause (a) are duly nominated in accordance with the provisions of that clause, the Bar Council of Punjab and Haryana shall function as the Bar Council of Himachal Pradesh and the provisions of the Advocates Act shall, so far as may be, apply accordingly;

(c) the names of persons entered on the roll of the Bar Council of Himachal Pradesh in accordance with the provisions of clause (a) of sub-section (1) of section 17 of the Advocates Act, as modified by sub-section (4), shall, as from the date or dates on which the names are so entered, stand removed from the roll of the Bar Council of Punjab and Haryana;

(d) any proceedings which may be pending or which may be instituted against any person before or by the Bar Council of Punjab and Haryana immediately before his name is removed under clause (c) from the roll of that Bar Council may after such removal be continued or instituted before or by the Bar Council of Himachal Pradesh;

(e) every person who, immediately before his name stands removed from the roll of the Bar Council of Punjab and Haryana in accordance with the provisions of clause (c) is a member of the Bar Council of Punjab and Haryana shall cease to be a member of that Council as from the date on which his name stands so removed from the roll of that Bar Council;

(f) the rules made or deemed to have been made by the Bar Council of Punjab and Haryana and in force immediately before the date on which the first Bar Council of Himachal Pradesh is duly constituted in accordance with the provisions of clause (a) shall, subject to such modifications and adaptations as may be made therein by the Chairman of the Bar Council of Himachal Pradesh, be deemed to be rules made by the Bar Council of Himachal Pradesh and shall have effect accordingly.

(6) As soon as may be, after the first Bar Council of Himachal Pradesh is duly constituted in accordance with the provisions of clause (a) of sub-section (5), the assets and liabilities of the Bar Council of Punjab and Haryana shall be appointed between that Bar Council and the Bar Council of Himachal Pradesh in such manner and proportion as may be agreed upon by the two Bar Councils and in default of agreement with reference to any matter, the matter shall be referred to the Chairman of the Bar Council of India and his decision thereon shall be final.

Explanation.—Expressions used in this section but not defined in this Act shall have the meanings assigned to them respectively in the Advocates Act.

25. *Practice and procedure in High Court.*—Subject to the provisions of this Part, the law in force immediately before the appointed day with respect to practice and procedure in the High Court of Delhi shall, with the necessary modifications, apply in relation to the High Court of Himachal Pradesh.

Custody of seal of High Court.—The law in force immediately before the appointed day with respect to the custody of the seal of the Court of Delhi shall, with the necessary modifications, apply with respect to the custody of the seal of the High Court of Himachal Pradesh.

Form of writs and other processes.—The law in force immediately before the appointed day with respect to the form of writs and processes used, issued or awarded by the High Court of Delhi with the necessary modifications, apply with respect to the form of writs and other processes used, issued or awarded by the Court of Himachal Pradesh.

Powers of Judges.—The law in force immediately before the appointed day with respect to the powers of the Chief Justice, single Judges and division courts of the High Court of Delhi and with respect to matters ancillary to the exercise of those powers shall, with the necessary modifications, apply in relation to the High Court of Himachal Pradesh.

Procedure as to appeals to Supreme Court.—The law in force immediately before the appointed day relating to appeals to the Supreme Court from the High Court of Delhi and the Judges and Justices on appeal, shall, with the necessary modifications, apply with respect to appeals to the High Court of Himachal Pradesh.

Transfer of proceedings from High Court of Delhi to High Court of Himachal Pradesh.—(1) Except as hereinafter provided, the High Court of Delhi shall, on and from the appointed day, have no jurisdiction in respect of the territories comprised in the State of Himachal Pradesh.

Such proceedings pending in the High Court of Delhi immediately before the appointed day as are certified, whether before or after that day, by the Chief Justice of that High Court, having regard to the place of accrual of the cause of action and other circumstances, to be proceedings which ought to be heard and decided by the High Court of Himachal Pradesh shall, as soon as may be, be transferred to the High Court of Himachal Pradesh.

Notwithstanding anything contained in sub-sections (1) and (2) of this section or in section 23, but save as hereinafter provided, the High Court of Delhi shall have, and the High Court of Himachal Pradesh shall not have, jurisdiction to entertain, hear or dispose of appeals, applications for leave to appeal to the Supreme Court, applications for review and other proceedings where any such proceedings seek any relief in respect of any order passed by the High Court of Delhi before the appointed day:

Provided that if, after any such proceedings have been entertained by the High Court of Delhi, it appears to the Chief Justice of that Court that they ought to be transferred to the High Court of Himachal Pradesh, he shall order that they shall be so transferred, and the proceedings shall thereupon be transferred accordingly.

(1) Any order made by the High Court of Delhi—
(a) before the appointed day, in any proceedings transferred to the High Court of Himachal Pradesh by virtue of sub-section (2); or

(b) in any proceedings with respect to which the High Court of Delhi retains jurisdiction by virtue of sub-section (3), for all purposes, have effect not only as an order of the High Court of Delhi, but also as an order made by the High Court of Himachal Pradesh.

Explanation.—For the purposes of this section—

(a) proceedings shall be deemed to be pending in a court until that court has disposed of all issues between the parties including any issues with respect to the taxation of the costs of the proceedings and shall include appeals, applications for leave to appeal to the Supreme Court, applications for review, petitions for revisions and petitions for writs;
(b) references to a High Court shall be construed as including references to a Judge or division court thereof, and references to an order made by a court or a Judge shall be construed as including references to a sentence, judgment or decree passed or made by that court or Judge.

Right to appear or to act in proceedings transferred to High Court of Himachal Pradesh.—Any person who, immediately before the appointed day, is an advocate entitled to practise in the High Court of Delhi and was authorised to appear or to act in any proceedings transferred from that High Court to the High Court of Himachal Pradesh under section 30 shall have the right to appear or to act, in the case may be, in the High Court of Himachal Pradesh in relation to those proceedings.

Savings.—Nothing in this Part shall affect the application to the High Court of Himachal Pradesh of any provisions of the Constitution, and this Part shall have effect subject to any provision that may be made on or after the appointed day with respect to that Court by any Legislature or other authority having power to make such provision.

PART V

AUTHORISATION OF EXPENDITURE AND DISTRIBUTION OF REVENUES

33. Authorisation of expenditure pending its sanction by the Legislature.—(1) The President may, at any time before the appointed day, authorise by order such expenditure from the Consolidated Fund of the State of Himachal Pradesh as he deems necessary for a period of not more than six months beginning with the appointed day pending the sanction of such expenditure by the Legislative Assembly of the State of Himachal Pradesh:

Provided that the Governor of Himachal Pradesh may, after the appointed day, authorise by order such further expenditure as he deems necessary from the Consolidated Fund of the State of Himachal Pradesh for any period not extending beyond the said period of six months.

(2) The President or, as the case may be, the Governor of Himachal Pradesh shall make separate orders under sub-section (1) in respect of periods falling in different financial years.

34. Reports relating to the accounts of the existing Union territory of Himachal Pradesh.—(1) The reports of the Comptroller and Auditor-General of India referred to in section 49 of the Government of Union Territories Act, 1963 (20 of 1963), relating to the accounts of the existing Union territory of Himachal Pradesh in respect of any period prior to the appointed day, shall be submitted to the Governor of Himachal Pradesh who shall cause them to be laid before the Legislative Assembly of the State.

(2) The Governor may, by order—

(a) declare any expenditure incurred out of the Consolidated Fund of the existing Union territory of Himachal Pradesh on any service in respect of any period prior to the appointed day during the financial year 1970-71 or in respect of any earlier financial year in excess of the amount granted for that service and for that year as disclosed in the reports referred to in sub-section (1) to have been duly authorised, and

(b) provide for any action to be taken on any matter arising out of the said reports.

35. Allowances and privileges of Governor of Himachal Pradesh.—The allowances and privileges of the Governor of Himachal Pradesh shall, until provision in that behalf is made by Parliament by law under clause (3) of article 158, be such as the President may, by order determine.

36. Distribution of revenues.—The President shall, by order, determine the grants-in-aid of the revenues of the State of Himachal Pradesh and the share of that State in the Union duties of excise, estate duty and taxes on income and for that purpose amend thereby the relevant provisions of the Union Duties of Excise (Distribution) Act, 1962 (3 of 1962), the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Estate Duty (Distribution) Act, 1962 (9 of 1962), and the Constitution (Distribution of Revenues) Order, 1969 in such manner as he thinks fit.

PART VI

ASSETS AND LIABILITIES

37. Property, assets, rights, liabilities, obligations, etc.—(1) All such property and assets within the existing Union territory of Himachal Pradesh as are held immediately before the appointed day by the Union for purposes of governance of that Union territory shall, on and from that day, pass to the State of Himachal Pradesh unless the purposes for which such property and assets are so held are Union purposes:

Provided that the cash balances in the treasuries in the Union territory of Himachal Pradesh before the appointed day shall, as from that day, vest in the State of Himachal Pradesh.

(2) All rights, liabilities and obligations (other than those relating to, or in connection with, a Union purpose), whether arising out of any contract or otherwise, which are, immediately before the appointed day,—

(a) the rights, liabilities and obligations of the Central Government arising out of, or in connection with, the governance of the Union territory of Himachal Pradesh; or

(b) the rights, liabilities and obligations of the Administrator of the existing Union territory of Himachal Pradesh in his capacity as such, or of the Government of that Union territory, shall, on and from the appointed day, be the rights, liabilities and obligations of the Government of the State of Himachal Pradesh.

(3) The right to recover arrears of—

(a) any tax or duty being a tax or duty enumerated in the State List in the Seventh Schedule to the Constitution, or

(b) any duty referred to in article 268, or

(c) any tax under the Central Sales Tax Act, 1956 (74 of 1956), which have fallen due in the existing Union territory of Himachal Pradesh shall pass to the State of Himachal Pradesh.

(4) The provisions of this section shall not apply to or in relation to,—

(a) any benefit or burden of any assets, rights, liabilities or obligations of the Union under the Punjab Reorganisation Act, 1966

- (31 of 1966), attributable to the transferred territories as defined in the said Act;
- (b) any institution, undertaking or project the expenditure in relation to which is immediately before the appointed day met from out of the Consolidated Fund of India;
- (c) any property which has been placed by the Union at the disposal of the Administration of the existing Union territory of Himachal Pradesh subject to the condition that the ownership thereof will continue to vest in the Union.

Explanation. For the purposes of this section—

- (a) "liability" includes liability in respect of any civil deposit, local fund deposit, charitable or other endowment, provident fund account, pension or actionable wrong;
- (b) "Union purposes" mean the purposes of Government relating to any of the matters mentioned in the Union List.

38. *Special provision as to transfer of assets, rights, liabilities, etc.*

a. Union in relation to transferred territories under Act 31 of 1966.—

(1) In this section, the expressions "successor States" and "transferred territories" have the meanings respectively assigned to them in the Punjab Reorganisation Act, 1966.

(2) The Central Government may, by order, transfer to the State of Himachal Pradesh the benefit or burden of any assets, rights, liabilities or obligations of the Union under the Punjab Reorganisation Act, 1966, in so far as such benefit or burden is, in the opinion of the Central Government, attributable to the transferred territories.

(3) An order made under sub-section (2) may provide that the State of Himachal Pradesh shall be the successor State in relation to the transferred territories for all or any of the purposes of the Punjab Reorganisation Act, 1966, or confer or impose on the State of Himachal Pradesh rights and obligations which correspond so far as may be to the rights and obligations conferred or imposed on the successor States by or under that Act.

(4) Without prejudice to the provisions of section 49, the Central Government may, for the purpose of giving effect to the provisions of this section, by order, direct that the provisions of Part VI, Part VII, Part VIII and Part IX and connected provisions of the Punjab Reorganisation Act, 1966, shall have effect subject to such exceptions and modifications as may be specified in the order.

PART VII PROVISIONS AS TO SERVICES

39. *Provision relating to All-India Services.—*(1) In this section, the expression "State cadre",

- (a) in relation to the Indian Administrative Service, has the meaning assigned to it in the Indian Administrative Service (Cadre) Rules, 1954;
- (b) in relation to the Indian Police Service, has the meaning assigned to it in the Indian Police Service (Cadre) Rules, 1954;
- (c) in relation to the Indian Forest Service, has the meaning assigned to it in the Indian Forest Service (Cadre) Rules, 1966.

(2) On and from the appointed day, there shall be constituted for the State of Himachal Pradesh as State cadre of the Indian Administrative Service, a State cadre of the Indian Police Service and a State cadre of the Indian Forest Service.

(3) The initial strength and composition of each of the said State cadres shall be such as the Central Government may, by order, determine before the appointed day.

(4) Such of the members of each of the said Services borne on the Union territories cadre thereof immediately before the appointed day, as the Central Government may, by order, specify, shall be allocated to the State cadre of Himachal Pradesh of the same Service with effect from such date or dates as may be specified in the order.

(5) Nothing in this section shall be deemed to affect the operation after the appointed day of the All-India Service Act, 1951 (61 of 1951), or the rules or regulations made thereunder in relation to the State cadres of the said Services referred to in sub-section (2) or sub-section (4) and in relation to the members of those services borne on the State cadres.

40. *Provision relating to certain Services.—*(1) On and from the appointed day, there shall be constituted for the State of Himachal Pradesh the following Services, namely:—

- (a) the Himachal Pradesh Administrative Service; and
- (b) the Himachal Pradesh Police Service.

(2) The initial strength and composition of the cadres of the said Services shall be such as the Administrator of the existing Union territory of Himachal Pradesh may, with the approval of the Central Government, by order, determine before the appointed day.

(3) On and from the appointed day, the existing Delhi, Himachal Pradesh and Andaman and Nicobar Islands Civil Service (hereinafter referred to as the existing Civil Service) shall be known as the Delhi and Andaman and Nicobar Islands Civil Service and the Delhi, Himachal Pradesh and Andaman and Nicobar Islands Police Service (hereinafter referred to as the existing Police Service) shall be known as the Delhi and Andaman and Nicobar Islands Police Service.

(4) Such members of the existing Civil Service as the Central Government may, by order, specify, shall be allocated to the cadre of the Himachal Pradesh Administrative Service and such members of the existing Police Service as the Central Government may, by order, specify, shall be allocated to the cadre of the Himachal Pradesh Police Service and any such order may specify the date or dates from which the allocation made thereunder shall be effective.

(5) All persons who are allocated under sub-section (4) and who immediately before the date on which they are allocated, are borne on a Select List for promotion to a State cadre of an All-India Service, shall be deemed to have been included in the same order as in that list in the Select List for promotion to the State cadre of the same Service constituted under sub-section (2) of section 39.

(6) Subject to the foregoing provisions of this section, the rules and regulations applicable to or in relation to the members of the existing Civil Service and the existing Police Service as in force immediately before the appointed day shall, so far as may be, apply respectively to and in relation to the members of the Himachal Pradesh Administrative Service and the Himachal Pradesh Police Service, until altered, repealed or amended by the competent authority.

(7) Every member of the Central Health Service who immediately before the appointed day is holding any post in the existing Union territory of Himachal Pradesh being a post included in authorised strength of that Service, shall, until otherwise directed by the Central Government, be deemed to be on deputation, on and from the appointed day, to the Government of the State of Himachal Pradesh on the same terms and conditions of service as are applicable to him under the Central Health Service Rules, 1963, but without any deputation allowance.

Provided that the period of such deputation shall in no case extend beyond a period of three years from the appointed day.

Explanation.—In this sub-section, "Central Health Service" means the Central Health Service constituted under the Central Health Service Rules, 1963.

41. *Provisions relating to other services.—*(1) Every person who immediately before the appointed day is serving in connection with the affairs of the Union under the administrative control of the Administrator of the Union territory of Himachal Pradesh shall, unless otherwise directed by an order of the Central Government, be deemed to have been allocated for service as from that day in connection with the affairs of the State of Himachal Pradesh.

Provided that no directions shall be issued under this section after the expiry of a period of one year from the appointed day.

Provided further that nothing in this section shall affect the operation of section 82 of the Punjab Reorganisation Act, 1966 (31 of 1966).

(2) The provisions of this section shall not apply in relation to persons to whom the provisions of sections 39 and 40 apply.

42. *Other provisions as to services.—*(1) Nothing in this section or sections 40 and 41 shall be deemed to affect on or after the appointed day the operations of the provisions of Chapter I of Part XIV of the Constitution in relation to determination of the conditions of service of persons serving in connection with the affairs of the State of Himachal Pradesh.

Provided that the conditions of service applicable immediately before the appointed day in the case of any person referred to in section 40 or section 41 shall not be varied to his disadvantage except with the previous approval of the Central Government.

(2) All services prior to the appointed day rendered by a person allocated under section 40 or deemed to have been allocated under section 41 in connection with the administration of the Union territory of Himachal Pradesh, shall be deemed to have been rendered in connection with the affairs of the State of Himachal Pradesh for the purposes of the rules regulating his conditions of service.

43. *Provisions as to continuance of officers in same posts.—*Every person who immediately before the appointed day is holding or discharging the duties of any post or office in connection with the administration of the Union territory of Himachal Pradesh, shall continue to hold the same post or office in the State of Himachal Pradesh and shall be deemed, on and from that day, to have been duly appointed to the post or office by the Government of, or other appropriate authority in, the State of Himachal Pradesh.

Provided that nothing in this section shall be deemed to prevent a competent authority on or after the appointed day from passing in relation to such person any order affecting his continuance in such post or office.

44. *Advisory Committees.*—The Central Government may, by order, establish one or more Advisory Committees for the purpose of assisting it in regard to—

- (a) the discharge of its functions under this Part; and
- (b) the ensuring of fair and equitable treatment to all persons affected by the provisions of this Part and the proper consideration of any representations made by such persons.

45. *Power of Central Government to give directions.*—The Central Government may give such directions to the Government of the State of Himachal Pradesh as may appear to it to be necessary for the purpose of giving effect to the foregoing provisions of this Part and also the provisions of Part IX of the Punjab Reorganisation Act, 1966 (31 of 1966), and the State Government shall comply with such directions.

PART VIII

LEGAL AND MISCELLANEOUS PROVISIONS

46. *Amendment of article 210 and article 239A.*—On and from the appointed day—

(a) in article 210, in clause (2), the following proviso shall be inserted at the end, namely:—

“Provided that in relation to the Legislature of the State of Himachal Pradesh this clause shall have effect as if for the words “fifteen years” occurring therein, the words “twenty five years” were substituted.”;

(b) in article 239A, in clause (1), the words “Himachal Pradesh” shall be omitted.

47. *Amendment of Act 37 of 1956.*—On and from the appointed day, in clause (a) of section 15 of the States Reorganisation Act, 1956,—

(i) for the word “Punjab”, the words “Punjab, Himachal Pradesh” shall be substituted;

(ii) for the words “Himachal Pradesh and Chandigarh”, the words “and Chandigarh” shall be substituted.

48. *Amendment of Act 20 of 1963.*—On and from the appointed day, in the Government of Union Territories Act, 1963, in clause (h) of sub-section (1) of section 2 and in sub-section (2) of section 44, the words “Himachal Pradesh” shall be omitted.

49. *Continuance of existing laws and their adaptation.*—(1) All laws in force, immediately before the appointed day, in the existing Union territory of Himachal Pradesh shall continue to be in force in the State of Himachal Pradesh until altered, repealed or amended by a competent Legislature or other competent authority.

(2) For the purpose of facilitating the application in relation to the State of Himachal Pradesh of any law made before the appointed day, the appropriate Government may, within two years from that day, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority.

Explanation.—In this section, the expression “appropriate Government” means, as respects any law relating to a matter enumerated in the Union List in the Seventh Schedule to the Constitution, the Central Government; and as respects any other law, the Government of the State of Himachal Pradesh.

50. *Power to construe laws.*—Notwithstanding that no provision or insufficient provision has been made under section 49 for the adaptation of a law made before the appointed day, any court, tribunal or authority required or empowered to enforce such law may, for the purpose of facilitating its application in relation to the State of Himachal Pradesh, construe the law in such manner not affecting the substance as may be necessary or proper in regard to the matter before the court, tribunal or authority, as the case may be.

51. *Provisions as to continuance of courts etc.*—All courts and tribunals and all authorities discharging lawful functions throughout the existing Union territory of Himachal Pradesh or any part thereof immediately before the appointed day shall, unless their continuance is inconsistent with the provisions of this Act or until other provision is made by a competent Legislature or other competent authority, continue to exercise their respective functions.

52. *Effect of provisions of Act inconsistent with other laws.*—The provisions of this Act shall have effect notwithstanding any thing inconsistent therewith contained in any other law.

53. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Act, the President may, by order, do anything not inconsistent with such provisions which appears to him to be necessary or expedient for the purpose of removing the difficulty.

(2) Every order made under this section shall be laid before each House of Parliament.

54. *Power to make rules.*—(1) The Central Government may, by notification in the Official Gazette, make rules to give effect to the provisions of this Act.

(2) Every rule made under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following,

both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall there- after have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE FIRST SCHEDULE

[See section 19 (1)]

AMENDMENT OF THE CONSTITUTION (SCHEDULED CASTES) ORDER, 1950

(1) In paragraph 2, for the figure “XIII” the figure “XIV” shall be substituted, and in paragraph 4, for the portion beginning with the words, figures and letter “and any reference in Parts IVA and X of the Schedule” and ending with the words and figures “the first day of November, 1966”, the following shall be substituted, namely:—

“any reference in Parts IVA and X of the Schedule to a State or to a district or other territorial division thereof shall be construed as a reference to the State, district or other territorial division constituted as from the first day of November, 1966; and any reference in Part XIV to a State or to a district or other territorial division thereof shall be construed as a reference to the State, district or other territorial division constituted as from the day appointed under clause (b) of section 2 of the State of Himachal Pradesh Act, 1970”.

(2) In the Schedule, after Part XIII, the following Part shall be inserted, namely:—

“PART XIV.—Himachal Pradesh

(1) Throughout the State except the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966 (31 of 1966):—

1. Ad-Dharmi
2. Badhi or Nagala
3. Bandhela
4. Balmiki, Chura or Bhangri
5. Bangali
6. Banjar
7. Bansi
8. Barad
9. Barar
10. Batwal
11. Bawaria
12. Bazigar
13. Bhanjra
14. Chamar, Mochi, Ramdasi, Ravilasi or Ramdasia
15. Chapal
16. Chhimbe (Daabi)
17. Chuhre
18. Dagi
19. Daole
20. Darai or Daryai
21. Daule
22. Dhaki or Towri
23. Dhaogri or Dhuai
24. Doom or Doomna
25. Dumne (Bhanjre)
26. Hali
27. Hesi
28. Jogi
29. Julaha
30. Kabirpanthi, Julaha or Keer
31. Kamoh or Dagoli
32. Karoack
33. Khattik
34. Koli
35. Lohar
36. Mazhabi
37. Megh
38. Nat
39. Od
40. Pasi
41. Phrera
42. Rehar
43. Rehara
44. Sansi
45. Sapela
46. Sarde, Sarare or Siryats
47. Sarehde
48. Sikilgar
49. Sipi
50. Sirkiband
51. Teli
52. Thathiar or Thathera.

2. In the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966 (31 of 1966):—

1. Ad Dharmi

2. Bengali
3. Barar, Barar or Barar
4. Barwal
5. Bauria or Bawaria
6. Baziga
7. Balmiki, Chura or Bhangi
8. Bhanjra
9. Chamar, Jatia Chamar, Rehgar, Raigar, Ramdasi or Ravidasi
10. Chahal
11. Dagi
12. Darain
13. Dhanak
14. Dhogri, Dhangri or Saggi
15. Duma, Mahasha or Doom
16. Gager
17. Gandhila or Gandhil Gondola
18. Kabirpanthi or Julaha
19. Kharak
20. Kori or Koli
21. Marija or Marecha
22. Mazhab
23. Meoh
24. Nari
25. Od
26. Pasi
27. Perna
28. Pherera
29. Sambah
30. Sahal
31. Sansoi
32. Sansi, Bhedkut or Manesh
33. Sapela
34. Sarera
35. Sikligar
36. Sukiband.

THE SECOND SCHEDULE

[See section 19 (2)]

AMENDMENT OF THE CONSTITUTION (SCHEDULED CASTES) (UNION TERRITORIES) ORDER, 1951

(1) In paragraph 4, for the words and figures "Parts II and V" in both the places where they occur, the word and figure "Part V" shall be substituted.

(2) In the Schedule, Part I shall be omitted.

THE THIRD SCHEDULE

[See section 20 (1)]

AMENDMENT OF THE CONSTITUTION (SCHEDULED TRIBES) ORDER, 1950

(1) In paragraph 2, for the figure "XII", the figure "XIII" shall be substituted and in paragraph 3, for the portion beginning with the words figures and letter "and any reference in Parts IV and VIIA" and ending with the words, figures and letters "as from the 1st day of May, 1960", the following shall be substituted, namely:—

"any reference in Parts IV and VIIA of the Schedule to a State or to a district or other territorial division thereof shall be construed as a reference to the State, district or other territorial division constituted as from the 1st day of May, 1960; and any reference in Part XIII to a State or to a district or other territorial division thereof shall be construed as a reference to the State, district or other territorial division constituted as from the day appointed under clause (b) of section 2 of the State of Himachal Pradesh Act, 1970".

(2) In the Schedule, after Part XII, the following Part shall be inserted, namely:—

"PART XIII.—Himachal Pradesh

1. Throughout the State except the territories specified in sub-section (1) of section 5 of the Punjab Reorganisation Act, 1966 (31 of 1966):—

1. Gaddi
2. Gujjar
3. Jad, Lamba, Khampa and Bhot or Bodh
4. Kanaura or Kinnara

5. Lahaula
6. Pangwala.
2. In Lahaul and Spiti district:—
1. Gaddi
2. Swangla
3. Bhot or Bodh."

THE FOURTH SCHEDULE

[See section 20 (2)]

AMENDMENT OF THE CONSTITUTION (SCHEDULED TRIBES) (UNION TERRITORIES) ORDER, 1951

(1) For paragraph 3, the following paragraph shall be substituted, namely:—

"3" Any reference in this Order to a Union territory shall be construed as a reference to the territory constituted as a Union territory as from the 1st day of November, 1956."

(2) In the Schedule, Part I shall be omitted.

Simla-2, the 2nd February, 1971

No. 12-11 71-LR. The State of Himachal Pradesh (Amendment) Ordinance, 1971 (No. 1 of 1971) promulgated by the President of India, and published in the Gazette of India Extraordinary, Part II, Section 1, is hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public.

JOSEPH DINA NATH,
Under Secretary (Judicial).

THE STATE OF HIMACHAL PRADESH (AMENDMENT) ORDINANCE, 1971

(No. 1 of 1971)

Promulgated by the President in the Twenty-first Year of the Republic of India.

An Ordinance to amend the State of Himachal Pradesh Act, 1970.

WHEREAS the House of the People has been dissolved and the Council of States is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the State of Himachal Pradesh (Amendment) Ordinance, 1971.

(2) It shall come into force at once.

2. *Act 53 of 1970 to be temporarily amended.*—During the period of operation of this Ordinance, the State of Himachal Pradesh Act, 1970 (hereinafter referred to as the principal Act), shall have effect subject to the amendments specified in sections 3 and 4.

3. *Omission of sections 8 and 9.*—Sections 8 and 9 of the principal Act shall be omitted.

4. *Amendment of section 17.*—In section 17 of the principal Act, for clause (a) of sub-section (2), the following clause shall be substituted, namely:—

"(a) all the persons (or as many of them as are available) who, having been elected from parliamentary constituencies in the Union territory of Himachal Pradesh, were members of the House of the People immediately before its dissolution by the order of the President published with notification No. 37/2/70/T, dated the 27th December, 1970, of the Lok Sabha Secretariat, in the Gazette of India, dated the 27th December, 1970, or if the delimitation of any constituencies is taken up after the first constitution, following such dissolution, of the House of the People, all the members elected to such House (or as many of them as are available) from parliamentary constituencies in the State of Himachal Pradesh; and"

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secretary to the Govt. of India.

भाग 7—भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं
तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं

सूच्य

अनुपूरक

सूच्य

PART VI

LAW DEPARTMENT NOTIFICATIONS

Simla-4, the 7th June, 1960

No. 1-7/60-LR.—The following Act recently passed by Parliament of India and published in the Gazette of India Extraordinary Part II, Section 1, dated the 27th April, 1960 is hereby republished in the Himachal Pradesh Administration Rajpatra for the information of the general public.

The Finance Act, 1960 (No. 13 of 1960).

K. R. TANDON,
Under Secretary (Judicial).

Assented to on 21-4-60

THE FINANCE ACT, 1960

(ACT NO. 13 OF 1960)

AN ACT

to give effect to the financial proposals of the Central Government for the financial year, 1960-61.

Enacted by Parliament in the Eleventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Finance Act, 1960.

(2) Save as otherwise provided in this Act, sections 3 to 11 inclusive shall be deemed to have come into force on the 1st day of April, 1960.

2. *Income-tax and super-tax.*—(1) Subject to the provisions of sub-sections (2), (3) and (4), for the year beginning on the 1st day of April, 1960.—

(a) income-tax shall be charged at the rates specified in Part I of the First Schedule, and, in the cases to which Paragraphs A, B and C of that Part apply, shall be increased by a surcharge for purposes of the Union and a special surcharge, calculated in either case in the manner provided therein; and

(b) super-tax shall, for the purposes of section 55 of the Indian Income-tax Act, 1922 (11 of 1922) (hereinafter referred to as the Income-tax Act), be charged at the rates specified in Part II of the First Schedule, and, in the cases to which Paragraphs A, B and C of that Part apply, shall be increased by a surcharge for purposes of the Union and a special surcharge, calculated in either case in the manner provided therein.

2. In making any assessment for the year ending on the 31st day of March, 1961,—

(a) where the total income of an assessee, not being a company, includes any income chargeable under the head "Salaries" or any income chargeable under the head "Interest on Securities" or any income from dividends from which income-tax has been or might have been deducted under the provisions of section 18 of the Income-tax Act or in respect of which by virtue of section 49B of the Income-tax Act, as continued in force by sub-section (4) of section 19 of the Finance Act, 1959 (12 of 1959) he is deemed himself to have paid the Income-tax imposed under the Income-tax Act, the income-tax payable by the assessee on that part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance Act,

1959 (12 of 1959) on his total income the same proportion as the amount of such inclusions bears to his total income;

(b) where the total income of an assessee, not being a company, includes any income chargeable under the head "Salaries" on which super-tax has been or might have been deducted under the provisions of sub-section (2) of section 18 of the Income-tax Act, the super-tax payable by the assessee on that portion of his total income which consists of such inclusion shall be an amount bearing to the total amount of super-tax payable according to the rates applicable under the operation of the Finance Act, 1959 (12 of 1959) on his total income the same proportion as the amount of such inclusion bears to his total income.

(3) In making any assessment for the year ending on the 31st day of March, 1959, or for the year ending on the 31st March, 1960, or for the year ending on the 31st day of March, 1961, where the total income of a company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956) includes any profits and gains from life insurance business, super-tax payable by it shall be the aggregate of the tax calculated—

(i) on the amount of profits and gains from life insurance business so included, at the rate applicable to the Life Insurance Corporation of India in accordance with the Finance Act of the relevant year; and

(ii) on the remaining part of its total income, at the rate applicable to the company on its total income.

(4) In cases to which section 17 of the Income-tax Act applies, the tax chargeable shall be determined as provided in that section and with reference to the rates imposed by sub-section (1).

(5) In cases in which tax has to be deducted under section 18 of the Income-tax Act at the prescribed rates, the deduction shall be made at the rates specified in III of the First Schedule.

(6) For the purposes of this section, and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Income-tax Act, and the expression "earned income" has the meaning assigned to it in clause (6AA) of section 2 of that Act.

3. *Amendment of Section 19.*—In section 19 of the Finance Act, 1959, (Act 12 of 1959),

(i) after sub-section (3), the following sub-section shall be inserted, and shall be deemed always to have been inserted, namely:—

“(3A) The amendments to the Income-tax Act made by section 5, section 7, section 12, section 14 and section 15 shall, in relation to dividends declared or payable by a company in respect of the previous year relevant to the assessment for the year ending on the 31st day of March, 1961, have effect on and from the 1st day of April, 1959.”

(ii) in sub-section (4), after the words "declared or payable by a company", the words and figures "on or before the 30th day of June, 1960," shall be inserted, and shall be deemed always to have been inserted.

4. *Amendment of section 9.*—In section 9 of the Income-tax Act, in sub-section (2), for clause (a) of the third proviso, the following clause shall be substituted, namely:—

“(a) in the case of a property the construction of which was completed before the 1st day of April, 1950, the total amount of such taxes and in the case of any other property, one-half of the total amount of such taxes, shall, notwithstanding anything contained in such law, be deemed to be the tenant's liability for such taxes, and”.

5. *Amendment of section 10.*—In section 10 of the Income-tax Act, in sub-section (2), for clause (xiii), the following clause shall be substituted, namely:—

“(xiii) any sum paid to a scientific research association having as its object the undertaking of scientific research or to a university, college or other institution to be used for scientific research or to a university college or other institution to be used for research in social science or statistical research related to the class of business carried on;

Provided that such association, university, college or institution is for the time being approved for the purposes of this clause by the prescribed authority.”.

6. *Amendment of section 14.* In section 14 of the Income-tax Act, for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The tax shall not be payable by a co-operative society—

(i) in respect of its profits and gains of business carried on by it, if it is—

(a) a society engaged in carrying on the business of banking or providing credit facilities to its members; or

(b) a society engaged in a cottage industry; or

(c) a society engaged in the marketing of the agricultural produce of its members; or

(d) a society engaged in the purchase of agricultural implements, seeds, livestock or other articles intended for agriculture for the purpose of supplying them to its members; or

(e) a society engaged in the processing without the aid of power of the agricultural produce of its members; or

(f) a primary society engaged in supplying milk raised by its members to a federal milk co-operative society;

Provided that, in the case of a co-operative society which is also engaged in activities other than those mentioned in this clause, nothing contained herein shall apply to that part of its profits and gains as is attributable to such activities and as exceeds fifteen thousand rupees;

(ii) in respect of so much of its profits and gains of business carried on by it as does not exceed fifteen thousand rupees, if it is a co-operative society other than a co-operative society referred to in clause (i);

(iii) in respect of interest and dividends derived from its investments with any other co-operative society;

(iv) in respect of any income derived from the letting of godowns or warehouses for storage, processing or facilitating the marketing of commodities;

(v) in respect of any interest on securities chargeable under section 8 or any income from property chargeable under section 9, where the total

income of the co-operative society does not exceed twenty thousand rupees and the society is not a housing society or an urban consumer's society or a society carrying on transport business or a society engaged in the performance of any manufacturing operations with the aid of power;

Provided that nothing contained in this sub-section shall apply to—

(i) the Sanikatta Salt Owner's Society;

(ii) a co-operative society carrying on insurance business in respect of the profits and gains of that business computed in accordance with rule 9 in the Schedule.

Explanation.—For the purposes of this sub-section, an ‘urban consumer's co-operative society’ means a society for the benefit of the consumers within the limits of a municipal corporation, municipality, municipal committee, notified area committee, town area or cantonment.”.

7. *Amendment of section 15B.*—In section 15B of the Income-tax Act, in clause (b) of the second proviso to sub-section (1), for the words “one twentieth of the assessee's total income” and “one hundred thousand rupees”, the words “seven and a half per cent of the assessee's total income” and “one hundred and fifty thousand rupees” shall respectively be substituted.

8. *Amendment of section 15C.*—In section 15C of the Income-tax Act,—

(a) in clause (ii) of sub-section (2), for the word “thirteen”, the word “eighteen” shall be substituted; and

(b) to sub-section (6), the following proviso shall be added, namely:—

“Provided that where the assessee is a co-operative society, this sub-section shall have effect as if for the words “four assessments” the words “six assessments” had been substituted.”

9. *Amendment of section 18.*—In section 18 of the Income-tax Act,—

(i) in sub-section (3D), after the words “declaration and payment of dividends”, the brackets and words “(including dividends on preference shares)” shall be inserted;

(ii) sub-section (3E) shall be omitted.

10. *Amendment of section 18A.*—In section 18A of the Income-tax Act,—

(i) in clause (a) of sub-section (1), for the words “In the case of income in respect of which provision is not made under section 18 for deduction of income-tax at the time of payment”, the words “In the case of income other than income chargeable under the head “Salaries” shall be substituted, and after the words “the amount of such inclusions bears to his total world income”, the following words shall be inserted, namely:—

“The income-tax and super-tax so calculated shall be reduced by the amount of income-tax and super-tax which would be deductible during the said financial year in accordance with the provisions of section 18 on any income (other than income chargeable under the head “Salaries”) included in the said total income.”;

(ii) in sub-section (3), for the words “to which the provisions of section 18 do not apply”, the words “which is not chargeable under the head “Salaries” shall be substituted;

ii) in sub-section (6),—

(a) for the words "regular assessment, so far as such tax relates to income to which the provisions of section 18 do not apply", the following words shall be substituted, namely:—
"regular assessment (reduced by the amount of tax deductible in accordance with the provisions of section 18 on any income, other than income chargeable under the head 'Salaries', included in such assessment), so far as such tax relates to income other than income chargeable under the head 'Salaries'";

(b) in the second proviso, for the words "to which the provisions of section 18 do not apply", the words "other than income chargeable under the head 'Salaries'" shall be substituted.

1. *Amendment of section 23A.*—In section 23A of the Income-tax Act,—

(i) in sub-section (2), in clause (i), for the words "ninety per cent.", the words "eighty per cent" shall be substituted;

ii) in *Explanation 2*, for the figures "100%", where they occur, the figures "90%" shall be substituted.

2. *Insertion of new section 49BB.*—After section 49B of the Income-tax Act, the following section shall be inserted, namely:—

49BB. Relief to company in respect of dividend paid out of past taxed profits.—(1) Where in respect of any previous year relevant to the assessment year commencing after the 31st day of March, 1960 an Indian company or a company which has made the prescribed arrangements for the declaration and payment of dividends within India, pays any dividend wholly or partly out of its profits and gains actually charged to income-tax for any assessment year ending before the 1st day of April, 1960, and deducts tax therefrom in accordance with the provisions of section 18, credit shall be given to the company against the income-tax if any, payable by it on the profits and gains of the previous year during which the dividend is paid, of a sum calculated in accordance with the provisions of sub-section (2) and where the amount of credit so calculated exceeds the income-tax payable by the company as aforesaid, the excess shall be refunded.

(2) The amount of income-tax to be given as credit under sub-section (1) shall be a sum equal to ten per cent so much of the dividends referred to in sub-section (1) as is paid out of the profits and gains actually charged to income-tax for any assessment year ending before the 1st of April, 1960.

Explanation 1.—For the purposes of this section, the aggregate of the dividends declared by a company in respect of any previous year shall be deemed first to have been paid out of the distributable income of that previous year and the balance, if any, out of the undistributed part of the distributable income of one or more previous

years immediately preceding that previous year as would be just sufficient to cover the amount of such balance and as has not likewise been taken into account for covering such balance of any other previous year.

Explanation II.—The "distributable income" of any previous year shall mean the total income assessed for that year as reduced by—

(i) the amount of income-tax and super-tax payable by the company in respect of the said total income;

(ii) the amount of any other tax levied under any law for the time being in force on the company by the Government or by a local authority in excess of the amount, if any, which has been allowed in computing the total income;

(iii) the amount paid to any charitable institution or fund to the extent to which it is exempt from tax under section 15B; and

(iv) in the case of a banking company, the amount actually transferred to a reserve fund under section 17 of the Banking Companies Act, 1949 (10 of 1949).

and as increased by—

(a) any profits and gains or receipts of the company not included in its total income; and

(b) any amount attributable to any allowance made in computing the profits and gains of the company for purposes of assessment, which the company has not taken into account in its profit and loss account."

13. *Wealth tax not to be levied on companies from 1960-61.*—Notwithstanding anything contained in the Wealth-tax Act, 1957 (27 of 1957) (hereinafter referred to as the Wealth-tax Act), no tax shall be charged in respect of the net wealth of a company for any financial year commencing on or after the 1st day of April, 1960.

14. *Amendment of section 5.*—In section 5 of the Wealth-tax Act, in clause (xx) of sub-section (1) for the words "if on the relevant valuation date the provisions of this Act are not applicable to the company by reason of the provisions contained in that section", the following words shall be substituted, namely:—

"for a period of five successive assessment years commencing with the assessment year next following the date on which the company is established, which period shall, in the case of a company established before the commencement of this Act, be computed in accordance with this Act from the date of its establishment as if this Act had been in force on and from the date of its establishment".

15. *Amendment of section 5.*—In section 5 of the Expenditure-tax Act, 1957 (29 of 1957) (hereinafter referred to as the Expenditure-tax Act), in clause (d), for the word, brackets, figures and letter, "clause (via)", the words, brackets, figures and letters "sub-clause (a) of clause (via)" shall be substituted.

16. *Amendment of section 6.*—In section 6 of the Expenditure-tax Act,—

(i) in sub-section (1),

(a) for clause (g), the following clause shall be substituted, namely:—

"(g) any expenditure incurred by the assessee in respect of the education of himself or any of his dependants, and where the assessee is a Hindu undivided family, of any member of the family—

(i) if the expenditure is incurred in India, subject to a maximum of rupees three thousand per year; and

(ii) if the expenditure is incurred in any country outside India, subject to a maximum of rupees eight thousand per year;”;

(b) after clause (i), the following clause shall be inserted, namely:—

“(i) any expenditure incurred by the assessee for travel in India in connection with his proceeding on a holiday and any expenditure incurred on behalf of the assessee by his employer by way of travel concession or assistance in connection with his proceeding on level in India, subject in the aggregate to a maximum of rupees one thousand five hundred per year.”;

(ii) for sub-section (4), the following sub-section shall be substituted, and shall be deemed always to have been substituted, namely:—

“(4) If the assessee proves in any year that, in respect of any sum out of which any expenditure incurred is chargeable to tax under this Act, he has paid in any foreign country any income-tax, wealth-tax, expenditure-tax, gift-tax, or estate duty under any law for the time being in force in that country and that any such tax or duty has been included in the expenditure chargeable to tax under this Act, he shall be entitled to a deduction of the full amount of such tax and duty paid in the foreign country.”

17. *Substitution of new section for section 18.*—For section 18 of the Gift-tax Act, 1958, (18 of 1958) the following section shall be substituted, namely:—

“18. *Rebate on advance payments.*—If a person making a taxable gift pays into the treasury within fifteen days of his making the gift the amount of tax due on the gift calculated at the rates specified in the Schedule, he shall, at the time of assessment under section 15, be given credit, in addition to the amount so paid, for an amount equal to ten per cent. of the amount so paid.

Explanation.—If a person makes more than one taxable gift in the course of a previous year, the amount of tax due on any one of such gifts shall be the difference between the total amount of tax due on the aggregate value of all taxable gifts so far made, including the taxable gift in respect of which tax has to be paid, calculated at the rates specified in the Schedule and the total amount of tax on the aggregate value of all the gifts made during that year excluding the taxable gift in respect of which tax has to be paid.”

18. *Amendment of Act 32 of 1934.*—The Indian Tariff Act, 1934 (hereinafter referred to as the Tariff Act), shall be amended in the manner specified in the Second Schedule.

19. *Amendment of Act 1 of 1949.*—In the Indian Tariff (Amendment) Act, 1949, in sections 4 and 5, for the figures “1960”, the figures “1961” shall be substituted.

20. *Amendment of Act 1 of 1944.* In the First Schedule to the Central Excises and Salt Act, 1944, —

(a) in Item No. 1, for the entry in the third column, the entry “Twenty-eight and three-fourths naye paise per imperial gallon” shall be substituted;

(b) in Item No. 4, for the entry in the third column, the entry “One rupee and forty-five naye paise per imperial gallon” shall be substituted;

(c) in Item No. 8, in the second column, for the words “‘Sugar’ means any form of sugar containing more than ninety per cent of sucrose”, the words “‘Sugar’ means any form of sugar in which the

sucrose content, if expressed as a percentage of the material dried to constant weight at 105° Centigrade, would be more than ninety” shall be substituted;

(d) in Item No. 10, for sub-item (2), the following sub-items shall be substituted, namely:—

“(2) For cycles (other than motor cycles)—

(a) tyres .. Sixty naye paise per tyre or fifteen per cent. *ad valorem*, whichever is higher,

(b) tubes Thirty naye paise per tube or fifteen per cent. *ad valorem*, whichever is higher.

(3) All other tyres Fifteen per cent. *ad valorem*.”;

(e) in Item No. 12,—

(1) for sub-items (b) and (c), the following sub-items shall be substituted, namely:—

“(b) if it contains 40 per cent or more by weight of silk;

(c) if it contains 60 per cent. or more by weight of rayon or artificial silk; or

(d) if manufactured on a handloom.”;

(2) after sub-item (4), the following sub-item shall be inserted, namely:—

“(5) Cotton fabrics, not otherwise specified, Thirty-seven naye paise per square yard.”;

(3) *Explanation III* in the second column shall be omitted;

(f) in Item No. 12A,—

(1) for sub-items (ii), (iii) and (iv), the following sub-items shall be substituted, namely:—

“(ii) if it contains 40 per cent or more by weight of silk;

(iii) if it contains cotton and less than 60 per cent. by weight of rayon or artificial silk;

(iv) if it contains no cotton and less than 40 per cent by weight of wool and less than 40 per cent by weight of rayon or artificial silk; or

(v) if manufactured on a handloom.”;

(2) the *Explanation* in the second column shall be omitted;

(g) after Item No. 12A, the following Item shall be inserted, namely:—

“12 B. SILK FABRICS—

‘Silk Fabrics’ include all varieties of fabrics manufactured either wholly or partly from silk but do not include any such fabric—

(i) if it contains 40 per cent or more by weight of wool;

(ii) if it contains cotton or artificial silk or both and less than 40 per cent by weight of silk;

(iii) if it contains no cotton and no silk artificial and less than 40 per cent by weight of wool and less than 40 per cent by weight of silk; or

(iv) if manufactured on a handloom.”;

(h) the existing Item No. 12B shall be re-numbered as Item No. 12C;

(i) in Item No. 14, in the entry in the third column, for the figures and words “19 naye paise per lb.”, the figures and words “30 naye paise per lb.” shall be substituted;

(j) for Item No. 17, the following Item shall be substituted, namely:—

“17.—FOOT WEAR—

‘Footwear’ includes all varieties of footwear, whether known as boots, shoes, sandals, chappals or by any other name, and component parts thereof—

- (1) Footwear produced in any factory including the precincts thereof whereon fifty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which the process of manufacturing footwear is being carried on with the aid of power or is ordinarily so carried on, the total equivalent of such power exceeding two horsepower, Ten per cent. *ad valorem*.
- (2) component parts of footwear in, or in relation to the manufacture of, which any process is ordinarily carried on with the aid of power. Fifteen per cent *ad valorem*;
- (k) in Item No. 18, for the entries in the third column against sub-items (1), (2), (3) (a)(i), 3(3)(a)(ii), (3)(a)(iii), (3)(b)(i), (3)(b)(ii) and (3)(b)(iii), the entries "Seven rupees and fifty *naye paise* per fan", "Fifteen rupees per fan", "Five rupees and twenty-five *naye paise* per motor", "Two rupees and sixty-five *naye paise* per rotor", "Two rupees and sixty-five *naye paise* per rotor", "Ten rupees and fifty *naye paise* per motor", "Five rupees and twenty-five *naye paise* per stator" and "Five rupees and twenty-five *naye paise* per rotor" shall, respectively, be substituted;
- (l) in Item No. 19,—
- (i) for the entries in the third column against sub-items (1)(i), (1)(ii), and (1)(iii) and (2), the entries "Ten *naye paise* per bulb", "Forty *naye paise* per bulb", "Eighty *naye paise* per bulb" and "Forty *naye paise* per foot" shall respectively be substituted;
- (ii) for sub-item (3), the following sub-items shall be substituted, namely:—
- "(3) Sodium and mercury vapour discharge lamps. Five per cent. *ad valorem*.
- (4) All sorts, not otherwise specified. Fifteen per cent. *ad valorem*."
- (m) in Item No. 20, for the entries in the third column against sub-items (1), (2) and (3) the entries "Fifteen per cent. *ad valorem*", "Fifteen per cent. *ad valorem*" and "Seventeen and half per cent. *ad valorem*" shall respectively be substituted;
- (n) in Item No. 21, for sub-items (5), (6), (7), (8), (9) and (10), the following sub-items shall be substituted, namely:—
- "(5) straw board, other than corrugated board. Five *naye paise* per lb.
- (6) duplex and triplex board Ten *naye paise* per lb.
- (7) pulp board, not otherwise specified, including grey board and mill board. Ten *naye paise* per lb.
- (8) corrugated board Ten *naye paise* per lb.
- (9) coated board (including art, chrome and board for playing cards). Fifteen *naye paise* per lb.
- (10) paper and paper board, all sorts, not otherwise specified. Fifteen *naye paise* per lb."
- (o) in Item No. 24, in the third column for the words *plus eighty naye paise* per imperial gallon", the words "*plus one rupee and seventeen naye paise* per imperial gallon" shall be substituted;
- (p) in Item No. 25, for the entries in the third column against sub-items (a) and (b), the entries "sixteen per cent *ad valorem plus* sixty-five rupees per ton" "and" Sixteen per cent. *ad valorem plus* thirty rupees per ton" shall respectively be substituted;
- (q) for Item No. 27, the following Item shall be substituted, namely:—
- "27.—MOTOR VEHICLES—
'Motor Vehicles' means all mechanically propelled vehicles adapted for use upon roads, and includes a chassis and a trailer; but does not include a vehicle running upon fixed rails.—
- (1) Autocycles, motor cycles, scooters, auto-rickshaws and any other three-wheeled motor vehicles. One hundred and seventy-five rupees each.
- (2) Motor vehicles of not more than 16 H.P. by Royal Automobile Club (R.A.C.) rating. One thousand rupees each.
- (3) Motor Cars of more than 16 H.P. by Royal Automobile Club (R.A.C.) rating, constructed or adapted to carry not more than nine persons. Three thousand rupees each or twelve and half per cent. *ad valorem* whichever is higher.
- (4) Motor vehicles, not otherwise specified. Two thousand five hundred rupees each or twelve and half per cent *ad valorem* whichever is higher".
- (r) after Item No. 28, the following Items shall be inserted, namely:—
- "29. CYCLES PARTS OF CYCLES, OTHER THAN MOTOR CYCLES. NAMELY—
- (i) free wheels Two rupees each.
- (ii) rims Four rupees each.
30. INTERNAL COMBUSTION ENGINES, ALL SORTS, NAMELY—
- (i) those designed for use as a prime mover for transport vehicles and have been given for that purpose some special shape, size or quality which would not be essential for their use for any other purpose. Ten per cent *ad valorem*.
- (ii) Others Five per cent *ad valorem*.
31. ELECTRIC MOTORS. ALL SORTS AND PARTS THEREOF, NAMELY—
- (1) those designed for use in circuits of less than 10 amperes and at a pressure not exceeding 250 volts. Fifteen per cent *ad valorem*.
- (2) those designed for use in circuits at a pressure exceeding 400 volts, and

(i) with a rated capacity not exceeding 10 H.P.	Ten per cent <i>ad valorem</i> .	(3) all others	Fifteen per cent <i>ad valorem</i> .
(ii) exceeding 10 H.P.	Five per cent <i>ad valorem</i> .	(4) parts of electric motors	Fifteen per cent <i>ad valorem</i> .

32. CINEMATOGRAPH FILMS, EXPOSED—

	Of a width of 30 mm. or higher	Below 30 mm. in width
(1) News reels and shorts not exceeding 500 metres	Fifteen <i>naye paise</i> per metre	Ten <i>naye paise</i> per metre
(2) Feature films, advertisement shorts, and films not otherwise specified.	Fifty <i>naye paise</i> per metre	Thirty-three <i>naye paise</i> per metre.

33. ALUMINIUM—

(a) In any crude form including ingots, bars, blocks, slabs, billets, shots and pellets.	Three hundred rupees per metric tonne.
(b) Manufactures, the following, namely, plates, sheets, circles, strips and foils in any form or size.	Five hundred rupees per metric tonne.

34. TIN PLATE AND TINNED SHEETS INCLUDING TIN TAGGERS, AND CUTTINGS OF SUCH PLATES, SHEETS OR TAGGERS.

Two hundred rupees per metric tonne.

35. PIG IRON

Ten rupees per metric "tonne".

21. *Amendment of Act 12 of 1953.*—In section 2 of the Khadi and Other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953, in clause (b), for the words "and rayon or artificial silk fabrics", the words "silk and rayon or artificial silk fabrics" shall be substituted.

22. *Amendment of Act 58 of 1957.*—In the Additional Duties of Excise (Goods of Special Importance) Act, 1957,—

- (a) in clause (c) of section 2, for the figures and letter "12B" the figures and letter "12C" shall be substituted;
- (b) in the First schedule, in the entry relating to Item No. 12, after sub-item (4), the following sub-item shall be inserted, namely:—
- "(5) Cotton fabrics, not otherwise specified. Thirteen *naye paise* per square yard."

23. *Discontinuance of salt duty.*—For the year beginning on the 1st day of April, 1960, no duty under the Central Excises and Salt Act, 1944 (1 of 1944), or the Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

THE FIRST SCHEDULE

(See section 2)

PART I

*Income-tax and surcharges on income-tax**Paragraph A*

- (i) in the case of every individual who is married and every Hindu undivided family whose total income does not exceed Rs. 20,000 in either case—

Rates of Income-tax

Where the individual has no child wholly or mainly dependent on him or where the Hindu undivided family has no minor coparcener

Where the individual has one child wholly or mainly dependent on him or where the Hindu undivided family has one minor coparcener

Where the individual has more than one child wholly or mainly dependent on him or where the Hindu undivided family has more than one minor coparcener

	Rs.		Rs.		Rs.
(1) On the first	3,000 of total income	3,300 of total income	3,600 of total income	Nil	
(2) On the next	2,000 of total income	1,700 of total income	1,400 of total income	3%	
(3) On the next	2,500 of total income	2,500 of total income	2,500 of total income	6%	
(4) On the next	2,500 of total income	2,500 of total income	2,500 of total income	9%	
(5) On the next	2,500 of total income	2,500 of total income	2,500 of total income	11%	
(6) On the next	2,500 of total income	2,500 of total income	2,500 of total income	14%	
(7) On the next	5,000 of total income	5,000 of total income	5,000 of total income	18%	

(i) In the case of every individual who is not married every individual or Hindu undivided family whose income in either case exceeds Rs. 20,000 and in the case of every unregistered firm or other association of persons, not being a case to which any other Paragraph of Part applies:—

	Rs.	
On the first	.. 1,000 of total income	Nil
On the next	.. 4,000 of total income	3%
On the next	.. 2,500 of total income	6%
On the next	.. 2,500 of total income	9%
On the next	.. 2,500 of total income	11%
On the next	.. 2,500 of total income	14%
On the next	.. 5,000 of total income	18%
On the balance of total income		25%:

Provided that for the purposes of this paragraph—

(i) no income-tax shall be payable on a total income which does not exceed the limit specified below;

(ii) the income-tax payable shall in no case exceed half the amount by which the total income exceeds the said limit;

(iii) the income-tax payable by an individual who is married or a Hindu undivided family whose total income exceeds in either case Rs. 20,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable if the total income had been Rs. 20,000;

(b) half the amount by which the total income exceeds Rs. 20,000;

The limit aforesaid shall be—

(i) Rs. 6,000 in the case of every Hindu undivided family which as at the end of the previous year satisfies either of the following conditions, namely:—

(a) that it has at least two members entitled to claim partition who are not less than eighteen years of age; or

(b) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family;

(ii) Rs. 3,000 in every other case.

Surcharges on income-tax

The amount of income-tax computed at the rates herebefore specified shall be increased by the aggregate of surcharges calculated as under:—

(a) A surcharge for purposes of union equal to the sum of—

(i) five per cent of the amount of income-tax; and

(ii) where the earned income included in the total income exceeds Rs. 1,00,000, five per cent of the difference between the amount of income-tax which would have been payable on the whole of the earned income included in the total income if such earned income had been the total income and the amount of income-tax payable on a total income of Rs. 1,00,000.

(b) A special surcharge at fifteen per cent of the difference between the amount of income-tax on the total income and the amount of income-tax on the whole of the earned income if any, included in the total income if such earned income had been the total income:

Provided that—

(i) no surcharge for purposes of the Union shall be payable where the total income does not exceed the limit specified below;

(ii) no special surcharge shall be payable in the case of an assessee whose total income does not include any income from dividend on ordinary shares if his total income does not exceed the limit specified below, and where the total income includes any dividends on ordinary shares, such limit shall be increased by Rs. 1,500 or the amount of the said dividends, whichever is less:

Provided further that—

(a) where the total income includes any dividends on ordinary shares, the surcharge for purposes of the Union and the special surcharge shall not in each case exceed half the amount by which the total income exceeds the respective limits applicable in either case;

(b) the surcharge for purposes of the Union and the special surcharge, both together, shall not exceed half the amount by which the total income exceeds the limit specified below;

The limit aforesaid shall be—

(i) Rs. 15,000 in the case of every Hindu undivided family which satisfies as at the end of the previous year either of the following condition namely:—

(a) that it has at least two members entitled to claim partition who are not less than eighteen years of age; or

(b) that it has at least two members entitled to claim partition who are not lineally descended one from the other and who are not lineally descended from any other living member of the family.

(ii) Rs. 7,500 in every other case.

Explanation.—For the purposes of this Paragraph, in the case of every Hindu undivided family governed by the *Mitakshara* law, a son shall be deemed to be entitled to claim partition of the coparcenary property against his father, or grand-father notwithstanding any custom to the contrary.

Paragraph B

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30%.

Surcharge on income-tax

The amount of income-tax computed at the rate herebefore specified shall be increased by a surcharge for purposes of the Union of 5 per cent of the amount of income-tax.

Paragraph C

In every case in which under the provisions of the Income-tax Act, income-tax is to be charged at the maximum rate,—

Rate of income-tax

On the whole of the total income 25%

Surcharge on income-tax

The amount of income-tax computed at the rate herebefore specified shall be increased by the aggregate of the surcharges calculated as under:—

(a) a surcharge for purposes of the Union of five per cent of the amount of income-tax; and

(b) a special surcharge of fifteen per cent. of the amount of income-tax.

Paragraph D

In the case of every company,—

Rate of income-tax

On the whole of the total income 20%

Paragraph E

In the case of every registered firm,—

Rates of income-tax

- | | |
|---|-----|
| (1) On the first Rs. 40,000 of total income | Nil |
| (2) On the next Rs. 35,000 of total income | 5% |
| (3) On the next Rs. 75,000 of total income | 6% |
| (4) On the balance of total income | 9% |

PART II

Super-tax and surcharges on super-tax

Paragraph A

In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, not being a case to which any other Paragraph of this Part applies,—

Rates of super-tax

- | | |
|---|-----|
| (1) On the first Rs. 20,000 of total income | Nil |
| (2) On the next Rs. 5,000 of total income | 5% |
| (3) On the next Rs. 5,000 of total income | 15% |
| (4) On the next Rs. 10,000 of total income | 20% |
| (5) On the next Rs. 10,000 of total income | 30% |
| (6) On the next Rs. 10,000 of total income | 35% |
| (7) On the next Rs. 10,000 of total income | 40% |
| (8) On the balance of total income | 45% |

Surcharges on super-tax

The amount of super-tax computed at the rates hereinbefore specified shall be increased by the aggregate of the surcharges calculated as under:—

- (a) A surcharge for purposes of the Union equal to the sum of:—
- five per cent of the amount of super-tax; and
 - where the earned income included in the total income exceeds Rs. 1,00,000 five per cent of the difference between the amount of super-tax which would have been payable on the whole of the earned income included in the total income, if such earned income had been the total income and the amount of super-tax payable on a total income of Rs. 1,00,000;
- (b) A special surcharge at fifteen per cent of the difference between the amount of super-tax on the total income and the amount of super-tax on the whole of the earned income, if any, included in the total income, if such earned income had been the total income.

Paragraph B

In the case of every local authority,

Rate of super-tax

On the whole of the total income 16%

Surcharge on super-tax

The amount of super-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union of 12-1/2 per cent of the amount of super-tax.

Paragraph C

In the case of every association of persons being a co-operative society as defined in clause (5B) of section 2 of the Income-tax Act,—

Rates of super-tax

- | | |
|---|-----|
| (1) On the first Rs. 25,000 of total income | Nil |
| (2) On the balance of total income | 16% |

Surcharge on super-tax

The amount of super-tax computed at the rates hereinbefore specified shall be increased by a surcharge for purposes of the Union of 12-1/2 per cent. of the amount of super-tax.

Paragraph D

In the case of every company, other than the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956),—

Rates of super-tax

On the whole of the total income 55%:
Provided that—

- a rebate at the rate of 45 per cent. on so much of the total income as consists of dividends from a subsidiary Indian company; at the rate of 40 per cent on so much of the total income as consists of dividends from any other Indian company formed and registered on or after the 1st day of April, 1959; and at the rate of 35 per cent. on the balance of the total income shall be allowed in the case of any company which—
- in respect of its profits liable to tax under the Income-tax Act for the year ending on the 31st day of March, 1961, has made the prescribed arrangements for the declaration and payment within India of the dividends payable out of such profits in accordance with the provisions of sub-section (3D) of section 18 of that Act; and
- is such a company as is referred to in sub-section (9) of section 23A of the Income-tax Act with a total income not exceeding Rs. 25,000;
- a rebate at the rate of 45 per cent on so much of the total income as consists of dividends from a subsidiary Indian company; at the rate of 35 per cent on so much of the total income as consists of dividends from any other Indian company formed and registered on or after the 1st day of April, 1959; and at the rate of 30 per cent on the balance of the total income shall be allowed in the case of any company which satisfies condition (a) but not condition (b) of the preceding clause;
- a rebate at the rate of 45 per cent on so much of the total income as consists of dividends from a subsidiary Indian company; at the rate of 22 per cent on so much of the total income as consists of dividends from any other Indian company formed and registered on or after the 1st day of April, 1959; and at the rate of 12 per cent on the balance of the total income shall be allowed in the case of any company not entitled to a rebate under either of the preceding clauses:

Provided further that—

- the amount of the rebate under clause (i) or clause
- of the preceding proviso shall be reduced by

the sum, if any, equal to the amount or the aggregate of the amounts, as the case may be, computed as hereunder:—

on the aggregate of the sums at the rate of 100
computed in the manner provided per cent.

in clause (i) of the second proviso to Paragraph D of Part II of the First Schedule to the Finance Act, 1959 (12 of 1959) as reduced by the amount, if any, which is deemed to have been taken into account, in accordance with clause (ii) of the said proviso, for the purpose of reducing the rebate mentioned in clause (i) of the said proviso to nil; and

on the amount representing the at the rate of 30
face value of any bonus shares per cent.

or the amount of any bonus issued to its shareholders during the previous year with a view to increasing the paid-up capital;

ii) where the sum arrived at in accordance with clause (i) of his proviso exceeds the amount of the rebate arrived at in accordance with clause (i) or clause (ii), as the case may be, of the preceding proviso, only so much of the amounts of reduction mentioned in sub-clauses (a) and (b) of clause (i) of this proviso as is sufficient, in that order, to reduce the rebate to nil shall be deemed to have been taken into account for the purpose:

provided further that the super-tax payable by a company, the total income of which exceeds rupees twenty-five thousand, shall not exceed the aggregate of—

(a) the super-tax which would have been payable by the company if its total income had been rupees twenty-five thousand; and

(b) half the amount by which its total income exceeds rupees twenty-five thousand.

Explanation.—For the purposes of this paragraph, where any portion of the profits and gains of a company is not included in its total income by reason of such portion being agricultural income, the amount representing the face value of any bonus shares and the amount of any bonus issued to its shareholders shall each be deemed to be such proportion thereof, as the average of the total income of the company in the five previous years in which the company has been in receipt of taxable income immediately preceding the relevant previous year bears to the average of its total profits and gains (excluding capital receipts) for the preceding five years aforesaid, reduced by such allowances as may be admissible under the Income-tax Act which have not been taken into account by the company in its profit and loss accounts for the preceding five years aforesaid.

Paragraph E

In the case of the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (31 of 1956),—

Rate of super-tax

On the whole of its profits and 22.5 %
gains from life insurance business.

PART III

Rates for deduction of tax under section 18 of the Income-tax Act at the prescribed rates

In every case in which under the provisions of section 18 of the Income-tax Act, tax is to be deducted at the prescribed rates, deduction shall be made from the income subject to deduction at the following rates:—

Rate of income-tax	Income-tax		Super-tax	
	Rates of surcharges		Rate of super-tax	Rates of surcharges
	Surcharge for purposes of the Union	Special surcharge		

In the case of a person other than a company—

i) in every case, on the whole income (excluding interest payable on any security of the Central Government issued or declared to be income-tax free), and

ii) in addition, where the person in one whom the person responsible for paying the income has no reason to believe to be resident in the taxable territories, on the whole income

25% 1.25% 3.75%

Super-tax and surcharges on super-tax in accordance with the provisions of clause (b) of sub-section (1) of section 17 of the Income-tax Act.

	Rate of Income- tax	Rate of Super- tax
2. In the case of a company		
(a) in every case—		
(i) on the whole income (excluding 20% interest payable on any security of the Central Government issued or declared to be income-tax free); and		
(ii) on the whole income (excluding dividends payable by an Indian company referred to in section 56A of the Income-tax Act); and	10%	
(b) in addition, where the company is neither an Indian company nor a company which has made the prescribed arrangements for the declaration and payment of dividends within India,—		
(i) on the income from dividends (excluding dividends payable by its subsidiary Indian company, if any, or by an Indian company referred to in section 56A of the Income-tax Act) —		
(a) on dividends payable by an Indian company formed and registered on or after the 1st day of April, 1959	23%	33%
(ii) on any other income, not being income from dividends.	33%	

THE SECOND SCHEDULE

(See section 18)

PART I

In the First Schedule to the Tariff Act,—

- (i) in Item No. 22(1), for the existing entries in the fourth column against sub-items (a), (b), (c),

(d) and (e), the entries "Rs. 6 per Imperial gallon", "Re. 1 per bottle", "50 naye paise per bottle", "25 naye paise per bottle" and "Rs. 7.50 per Imperial gallon", respectively shall be substituted;

- (ii) in Item No. 22 (2), for the existing entries in the fourth column against sub-items (a), (b), (c), and (e) the entries "Rs. 12 per Imperial gallon", "Rs. 2 per bottle", "Re. 1 per bottle", "50 naye paise per bottle" and "Rs. 15 per Imperial gallon", respectively, shall be substituted;

- (iii) in Item No. 22(3), for the existing entries in the fourth column against sub-items (a) and (b) the entries "Rs. 80 per Imperial gallon" and "Rs. 50 per Imperial gallon", respectively, shall be substituted;

- (iv) in Item No. 22(4),—

- (1) for the existing entries in the fourth column against each of the sub-items (a) and (b)(ii), the entry "Rs. 150 per Imperial gallon of the strength of London proof or 125 per cent *ad valorem*, whichever is higher" shall be substituted;

- (2) for the existing entry in the fourth column against sub-item (b)(i), the entry "Rs. 200 per Imperial gallon or 125 per cent *ad valorem*, whichever is higher", shall be substituted;

- (v) in Item No. 27 (4)(a) for the existing entry in the fourth column, the entry "The rate at which excise duty is for the time being leviable on kerosene" shall be substituted;

- (vi) in Items Nos. 29(1), 48, 63(4), 63(10), 66(a), 66(1) and 75(8), to each of the respective entries in the fourth column, the words "*plus* the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty" shall be added.

PART II

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7
In the first Schedule to the Tariff Act,—						
(i) after Item No. 73 (20), the following Items shall be inserted namely:—						
"73(21)	Electric motors, all sorts, and parts thereof.	Revenue	The excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty; and the duty so leviable shall be in addition to the duty leviable on the article under any of the other Items in this Schedule.			
73(22)	Internal combustion engines, all sort.	Revenue	The excise duty for the time being leviable on like articles if produced or manufactured			

2 3 4 5 6 7

in India and where such duty is leviable at different rates, the highest duty; and the duty so leviable shall be in addition to the duty leviable on the article under any of the other items in this Schedule.

After Item No. 75 (18), the following Item shall be inserted, namely: -

19) Mechanically propelled vehicles adapted for use upon roads, including chassis and trailers, but not including vehicles intended to run upon fixed rails.	Revenue	The excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty; and the duty so leviable shall be in addition to the duty leviable on the article under any of the other items in this Schedule.
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Simla-4, the 16th October, 1961

1-7 60-LR.—The Sugar (Regulation of Production) Ordinance, 1961 (No. 3 of 1961) recently promulgated by the President of India and published in the Gazette of India, Extraordinary Part II Section 1, dated 29th September, 1961 is hereby republished in the Himachal Pradesh Administration Gazette for the information of the general public.

Sd/-

Under Secretary (Judicial).

Received Assent on 29-9-61.

SUGAR (REGULATION OF PRODUCTION) ORDINANCE, 1961 (No. 3 of 1961)

Promulgated by the President in the Twelfth Year of the Republic of India.

Ordinance to provide for the regulation of production of sugar in the interests of the general public and for the levy and collection of a special excise duty on sugar produced by a factory in excess of the quota fixed for the purpose.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action:

NOW, THEREFORE, in exercise of the powers conferred by section (1) of article 123 of the Constitution, the President has caused to promulgate the following Ordinance:—

Short title, extent and commencement.—(1) This Ordinance may be called the Sugar (Regulation of Production) Ordinance, 1961.

(a) It extends to the whole of India except the State of Jammu and Kashmir.

(b) It shall come into force on the 1st day of November, 1961.

Definitions.—In this Ordinance, unless the context otherwise requires,—

(a) "Central Excises Act" means the Central Excises and Salt Act, 1944 (1 of 1944);

(b) "factory" means any premises (including the precincts thereof), wherein or in any part of which sugar is being manufactured by the vacuum pan process or, wherein or in any part of which, any manufacturing process connected with the production of sugar by the vacuum

pan process is being carried on or is ordinarily carried on;

(c) "owner" shall have the meaning assigned to it in the Sugar Export Promotion Act, 1958 (30 of 1958);

(d) "permissible quota" means the quota referred to in section 3;

(e) "prescribed" means prescribed by rules made under this Ordinance;

(f) "sugar" means any form of sugar, whether wholly or partially manufactured, but does not include—

(i) khandsari sugar, that is to say, sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed; or

(ii) palmyra sugar, that is to say, sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm;

(g) "year" means the year beginning on the first day of November and ending on the thirty-first day of October in the following year.

3. Fixation of permissible quota.—(1) The Central Government may, by order in writing, fix from time to time, in accordance with the prescribed formula, the quantity of sugar which may be produced in factory during any year.

(2) In prescribing the formula referred to in sub-section (1), the Central Government shall have regard to—

(a) the quantity of sugar available at the commencement of the year in the territories to which this Ordinance extends,

(b) the quantity of sugar which, in its opinion, would be reasonably required for consumption during the year in the territories to which this Ordinance extends,

(c) the quantity of sugar which, in its opinion, is likely to be required for export during the year,

(d) the working capacity of the factory during the relevant period,

(e) the number of days on which the factory actually worked during the relevant period,

(f) the quantity of sugar produced expressed as percentage of the sugarcane crushed during the relevant period, and

(g) such other matters as may be prescribed.

(3) The order referred to in sub-section (1) shall be communicated to the owner of each factory and the

quantity fixed under the order for any year shall be deemed to be the permissible quota in respect of the factory for that year.

4. *Levy and collection of special excise duty.*—(1) Where the quantity of sugar produced in a factory during any year exceeds the permissible quota fixed for it for that year, there shall be levied and collected on the quantity of sugar which is produced in excess of the permissible quota a special duty of excise at the rate at which the duty of excise is chargeable on sugar under the Central Excises Act for the time being in force.

(2) The special duty of excise referred to in sub-section (1) shall be in addition to the duty of excise chargeable on sugar under the Central Excises Act or any other law for the time being in force and shall be paid by the owner to such authority as may be specified in the notice demanding the payment of duty and within such period not exceeding ninety days as may be specified in such notice.

(3) If any such owner does not pay the whole or any part of the duty payable by him within the period referred to in sub-section (2), he shall be liable to pay in respect of every period of thirty days or part thereof during which the default continues a penalty which may extend to ten per cent of the duty outstanding from time to time, the penalty being adjudged in the same manner as the penalty to which a person is liable under the rules made under the Central Excises Act, is adjudged.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duty shall, so far as may be, apply in relation to the levy and collection of the special duty of excise or any other sum referred to in this section as they apply in relation to the levy and collection of duty on sugar or other sums of money payable to the Central Government under that Act or the rules made thereunder:

Provided that no refund of the special excise duty or other sum shall be granted, if the whole or any part of the sugar in respect of which such duty or sum is payable under this section, is exported out of India.

5. *Delegation of powers.* The Central Government may, by notification in the Official Gazette, direct that any power conferred on it by this Ordinance shall, subject to such conditions, if any, as may be specified in the notification, be exercisable also by such officer or authority subordinate to the Central Government as may be specified in the notification.

6. *Protection of action taken under Ordinance.*—No suit, prosecution or other legal proceeding shall lie against the Central Government or any of its officers for or in respect of anything which is in good faith done or intended to be done in pursuance of this Ordinance or any rule or order made thereunder.

7. *Power to make rules.* (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:

(a) the formula for fixing the quota under section 3, and the relevant period referred to in clauses (d), (e) and (f), and the matters referred to in clause (g) of sub-section (2) of that section;

(b) the submission by owners to such authority as may be specified in this behalf, of returns or reports or other information relating to the manufacture and stocks of sugar;

(c) the manner in which the accounts of the factory

in respect of the manufacture of sugar may be maintained;

(d) the inspection of records and registers of factories;

(e) any other matter which is to be or may be prescribed under this Ordinance.

(3) In making a rule under this section, the Central Government may direct that a breach thereof shall be punishable with fine which may extend to five thousand rupees.

S. RADHAKRISHNAN,

Vice-President

discharging the functions of the President.

R. C. S. SARKAR,

Secretary to the Government of India.

Simla-4, the 5th September, 1961

No. 1-7/60-I.R.—The Constitution (Tenth Amendment) Act, 1961 recently passed by the Parliament of India and published in the Gazette of India, Extraordinary Part-II, Section I, dated 17th August, 1961 is hereby republished in the Himachal Pradesh Administration Rajpatra for the information of general public.

S. R. MAHANTAN,

Under Secretary (Judicial).

Assented to on 16-8-61.

THE CONSTITUTION (TENTH AMENDMENT) ACT, 1961

AN
ACT

further to amend the Constitution of India.

BE it enacted by Parliament in the Twelfth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Constitution (Tenth Amendment) Act, 1961.

(2) It shall be deemed to have come into force on the 11th day of August, 1961.

2. *Amendment of the First Schedule to the Constitution.*—In the First Schedule to the Constitution, under the heading "THE UNION TERRITORIES", after entry 6, the following entry shall be inserted, namely:—

"7. Dadra and Nagar Haveli. The territory which immediately before the eleventh day of August, 1961 was comprised in Free Dadra and Nagar Haveli."

3. *Amendment of article 240.*—In article 240 of the Constitution, in clause (1), after entry (b), the following entry shall be inserted, namely:—

"(c) Dadra and Nagar Haveli."

Simla-4, the 30th October, 1961

No. 1-7/60-I.R.—The following Act recently passed by the Parliament of India and published in the Gazette of India Extraordinary part-II, section I, dated the 11th September, 1961 is hereby republished in the Himachal Pradesh Administration Rajpatra for the information of general public:—

The Sugarcane Cess (Validation) Act, 1961 (No. 38 of 1961).

S. R. MAHANTAN,

Under Secretary (Judicial).

Assented to on 11-9-61

SUGARCANE CESS (VALIDATION) ACT, 1961 (ACT No. 38 OF 1961)

AN
ACT

to validate the imposition and collection of cesses on sugarcane under certain State Acts and to amend the U.P. Sugarcane Cess (Validation) Act, 1961.

Enacted by Parliament in the Twelfth Year of the Republic of India as follows:—

Short title and commencement.—(1) This Act may be called the Sugarcane Cess (Validation) Act, 1961.

(2) Section 5 shall come into force at once, and the remaining provisions of this Act, in so far as they relate to any State, shall come into force in that State on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different States.

Definitions.—In this Act,—

- (a) "cess" means the cess payable under any State Act and includes any sum recoverable under any such Act by way of interest or penalty;
- (b) "State Act" means any of the following Acts as in force in any State from time to time, by way of amendment or adaptation, namely:—
 - (i) The Andhra Pradesh (Andhra Area) Sugar Factories Control Act, 1949 (Act XX of 1949).
 - (ii) The Andhra Pradesh (Telengana Area) Sugarcane Cess Act, 1953 (Act IX of 1953).
 - (iii) The Bihar Sugar Factories Control Act, 1937 (Bihar Act VII of 1937).
 - (iv) The Bombay Sugarcane Cess Act, 1948 (Bombay Act LXXXII of 1948).
 - (v) The Bombay Sugarcane Cess (Extension) Act, 1958 (Bombay Act, LIV of 1958).
 - (vi) The Hyderabad Sugarcane Cess Act, 1953 (Hyderabad Act IX of 1953).
 - (vii) The Madhya Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1958 (Madhya Pradesh Act I of 1959).
 - (viii) The Madras Sugar Factories Control Act, 1949 (Madras Act XX of 1949).
 - (ix) The Madras Sugar Factories Control (Mysore Amendment and Validation of Levy of Cess) Act, 1959 (Mysore Act 19 of 1959).
 - (x) The Mysore Sugarcane Cess Act, 1958 (Mysore Act 27 of 1958).

Validation of imposition and collection of cesses under State Acts.—(1) Notwithstanding any judgment, decree or order of any court, all cesses imposed, assessed, collected or purporting to have been imposed, assessed, collected under any State Act before the commencement of this Act shall be deemed to have been validly imposed, assessed or collected in accordance with law, as the provisions of the State Acts and of all notifications, orders and rules issued or made thereunder, in so far as such provisions relate to the imposition, assessment and collection of such cess had been included in and formed part of this section and this section had been in force at material times when such cess was imposed, assessed, collected; and accordingly,—

- (a) no suit or other proceeding shall be maintained or continued in any court for the refund of any cess paid under any State Act;
- (b) no court shall enforce a decree or order directing the refund of any cess paid under any State Act; and
- (c) any cess imposed or assessed under any State Act before the commencement of this Act but

not collected before such commencement may be recovered (after assessment of the cess, where necessary) in the manner provided under that Act.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

- (a) from questioning in accordance with the provisions of any State Act and rules made thereunder the assessment of any cess or any period; or
- (b) from claiming refund of any cess paid by him in excess of the amount due from him under any State Act and the rules made thereunder.

4. Omission of section 11 of the Bombay Sugarcane Cess Act, 1948.—Nothing in this Act shall be construed as validating section 11 of the Bombay Sugarcane Cess Act, 1948 (Bombay Act LXXXII of 1948) and accordingly the said section shall be omitted.

5. Amendment of U.P. Sugarcane Cess (Validation) Act, 1961.—In sub-section (1) of section 3 of the U.P. Sugarcane Cess (Validation) Act, 1961 (4 of 1961) for the words, figures and letters "during the period beginning with the 26th day of January, 1950 and ending on the 3rd day of February, 1961", the words, figures and letters "before the 3rd day of February, 1961" shall be substituted and shall be deemed always to have been substituted.

Simla-4, the 28th October, 1963

No. 1-18/62-LR.—The following Acts recently passed by the Parliament of India and published in the Gazette of India, Extraordinary part II, section 1, dated the 23rd September, 1963 respectively are hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public:—

1. The Warehousing Corporations (Amendment) Act, 1963 (No. 34 of 1963).
2. The Special Marriage (Amendment) Act, 1963 (No. 32 of 1963).
3. The Indian Sale of Goods (Amendment) Act, 1963 (No. 33 of 1963).

S. R. MAHANTAN,
Under Secretary (Judicial).

Assented to on 22-9-63.

THE WAREHOUSING CORPORATIONS (AMENDMENT) ACT, 1963

ACT No. 34 OF 1963

AN
ACT

to amend the Warehousing Corporations Act, 1962.

Enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Warehousing Corporations (Amendment) Act, 1963.

2. Amendment of section 3.—In sub-section (2) of section 3 of the Warehousing Corporations Act, 1962 (58 of 1962), after the words "at New Delhi", the words "or at such other place as the Central Government may, by notification in the Official Gazette, specify" shall be inserted.

Assented to on 22-9-1963

THE SPECIAL MARRIAGE (AMENDMENT) ACT, 1963

(ACT No. 32 OF 1963)

AN
ACT

to amend the Special Marriage Act, 1954.

Enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Special Marriage (Amendment) Act, 1963.

2. Amendment of section 4.—In section 4 of the Special Marriage Act, 1954 (43 of 1954),—

- (i) for clause (d), the following clause shall be substituted, namely:—
"(d) the parties are not within the degrees of prohibited relationship;

Provided that where a custom governing at least one of the parties permits of a marriage between them, such marriage may be solemnized, notwithstanding that they are within the degrees of prohibited relationship; and":

(iii) the following *Explanation* shall be inserted at the end—

Explanation. In this section, "custom", in relation to a person belonging to any tribe, community, group or family, means any rule which the State Government may, by notification in the Official Gazette, specify in this behalf as applicable to members of that tribe, community, group or family:

Provided that no such notification shall be issued in relation to the members of any tribe, community, group or family, unless the State Government is satisfied—

- (i) that such rule has been continuously and uniformly observed for a long time among those members;
- (ii) that such rule is certain and not unreasonable or opposed to public policy; and
- (iii) that such rule, if applicable only to a family, has not been discontinued by the family."

Assented to on 22-9-63.

THE INDIAN SALE OF GOODS (AMENDMENT) ACT, 1963 (ACT NO. 33 OF 1963)

AN
ACT

to amend the Indian Sale of Goods Act, 1930.

Enacted by Parliament in the Fourteenth Year of the Republic of India as follows:

1. *Short title.* This Act may be called the Indian Sale of Goods (Amendment) Act, 1963.

2. *Amendment of section 1.* In section 1 of the Indian Sale of Goods Act, 1930 (3 of 1930) (hereinafter referred to as the principal Act), in sub-section (1), the word "Indian" shall be omitted.

3. *Amendment of section 13.* In section 13 of the principal Act, in sub-section (2), the words "or where the contract is for specific goods the property in which has passed to the buyer," shall be omitted.

4. *Amendment of section 25.* In section 25 of the principal Act, for sub-section (2) and (3), the following sub-sections shall be substituted, namely:—

(2) Where goods are shipped or delivered to a railway administration for carriage by railway and by the bill of lading or railway receipt, as the case may be, the goods are deliverable to the order of the seller or his agent, the seller is *prima facie* deemed to reserve the right of disposal.

(3) Where the seller of goods draws on the buyer for the price and transmits to the buyer the bill of exchange together with the bill of lading or, as the case may be, the railway receipt, to secure acceptance or payment of the bill of exchange, the buyer is bound to return the bill of lading or the railway receipt if he does not honour the bill of exchange; and, if the wrongfully retains the bill of lading or the railway receipt, the property in the goods does not pass to him.

Explanation. In this section, the expressions "railway" and "railway administration" shall have the meanings respectively assigned to them under the Indian Railways Act, 1890 (9 of 1890)."

5. *Substitution of new section for section 64A.*—For section 64A of the principal Act, the following section shall be substituted, namely:

"64A. In contracts of sale, amount of increased or decreased taxes to be added or deducted. (1) Unless a different intention appears from the terms of the contract, in the event of any tax of the nature described in sub-section (2) being imposed, increased, decreased or remitted in respect of any goods after the making of any contract for the sale or purchase of such goods without stipulation as to the payment of tax where tax was not chargeable at the time of the making of the contract, or for the sale or purchase of such goods tax-paid where tax was chargeable at that time,

(a) if such imposition or increase so takes effect that the tax or increased tax, as the case may be, or any part of such tax is paid or is payable, the seller may add so much to the contract price as will be equivalent to the amount paid or payable in respect of such tax or increase of tax, and he shall be entitled to be paid and to sue for and recover such addition; and

(b) if such decrease or remission so takes effect that the decreased tax only, or no tax, as the case may be, is paid or is payable, the buyer may deduct so much from

the contract price as will be equivalent to the decrease of tax or remitted tax, and he shall not be liable to pay, or be sued for, or in respect of, such deduction.

(2) The provisions of sub-section (1) apply to the following taxes, namely:—

- (a) any duty of customs or excise on goods;
- (b) any tax on the sale or purchase of goods."

Simla-4, the 5th November, 1963

No. 1-18/62-LR.—The following Acts recently passed by the Parliament of India and published in the Gazette of India, extraordinary part II, section 1, dated 27th September, 1963 and 7th October, 1963 respectively are hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public:—

1. The Dramatic Performances (Delhi Repeal) Act, 1963 (No. 35 of 1963).
2. The Constitution (Fifteenth Amendment) Act, 1963.
3. The Constitution (Sixteenth Amendment) Act, 1963.

S. R. MAHANTAN,
Under Secretary (Judicial).

Assented to on 26-9-63.

THE DRAMATIC PERFORMANCES (DELHI REPEAL) ACT, 1963

(ACT NO. 35 OF 1963)

AN
ACT

to provide for the repeal of the Dramatic Performances Act, 1876, in force in the Union territory of Delhi.

Enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Dramatic Performances (Delhi Repeal) Act, 1963.

2. *Repeal of Dramatic Performances Act, 1876.*—On and from the date on which the Madras Dramatic Performances Act, 1954 (Madras Act XXXIII of 1954), is extended by notification under section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), to the Union territory of Delhi, the Dramatic Performances Act, 1876 (19 of 1876), as in force in the Union territory, shall stand repealed.

3. *Saving.*—The repeal of the Dramatic Performances Act, 1876 (19 of 1876), by section 2 shall not affect—

- (a) the previous operation of the said Act or anything duly done or suffered thereunder; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if the said Act had not been repealed.

Assented to on 5-10-63.

THE CONSTITUTION (FIFTEENTH AMENDMENT) ACT, 1963

AN
ACT

to amend the Constitution of India.

Enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Constitution (Fifteenth Amendment) Act, 1963.

2. *Amendment of article 124.* In article 124 of the Constitution, after clause (2), the following clause shall be inserted, namely:—

"(2A) The age of a Judge of the Supreme Court shall be determined by such authority and in such manner as Parliament

may by law provide."

Amendment of article 128.—In article 128 of the Constitution, the words "Federal Court", the words "or who has held the office of a Judge of High Court and is duly qualified for appointment as a Judge of the Supreme Court" shall be inserted.

Amendment of article 217.—In article 217 of the Constitution; or

in clause (1), for the words "sixty years", the words "sixty-two years" shall be substituted;

after clause (2), the following clause shall be inserted and shall be deemed always to have been inserted, namely:—

"(3) If any question arises as to the age of a Judge of a High Court, the question shall be decided by the President after consultation with the Chief Justice of India and the decision of the President shall be final."

Amendment of article 222.—In article 222 of the Constitution, clause (1), the following clause shall be inserted, namely:—

"2) When a Judge has been or is so transferred, he shall, during the period he serves, after the commencement of the constitution (Fifteenth Amendment) Act, 1963, as a Judge of the other High Court, be entitled to receive in addition to his salary such compensatory allowance as may be determined by Parliament by law and, until so determined, such compensatory allowance as the President may by order fix."

Amendment of article 224.—In article 224 of the Constitution, clause (3), for the words "sixty years", the words "sixty-two years" be substituted.

Insertion of new article 224A.—After article 224 of the Constitution, the following article shall be inserted, namely:—

224A. Appointment of retired Judges at sittings of High Courts.—Notwithstanding anything in this Chapter, the Chief Justice of a High Court for any State may at any time, with the previous consent of the President, request any person who has held the office of a Judge of that Court or of any other High Court to sit and act as a Judge of the High Court for that State, and every such person so requested shall, while so sitting and acting, be entitled to such allowances as the President may by order determined and have all the jurisdiction, powers and privileges of, but shall not otherwise be deemed to be, a Judge of that High Court:

Provided that nothing in this article shall be deemed to require such person as aforesaid to sit and act as a Judge of that High Court unless he consents to do."

Amendment of article 226.—In article 226 of the Constitution, —

after clause (1), the following clause shall be inserted, namely:—

"(1A) The power conferred by clause (1) to issue directions, orders or writs to any Government, authority or person may also be exercised by any High Court exercising jurisdiction in relation to the territories within which the cause of action, wholly or in part, arises for the exercise of such power, notwithstanding that the seat of such Government or authority or the residence of such person is not within those territories."

in clause (2), for the word, brackets and figure "clause (1)", the words, brackets, figures and letter "clause(1) or clause(1A)" shall be substituted.

Amendment of article 297.—In article 297 of the Constitution, the words "territorial waters", the words or the continental shelf" shall be inserted.

Amendment of article 311.—In article 311 of the Constitution, clauses (2) and (3), the following clauses shall be substituted, namely:—

"2) No such person as aforesaid shall be dismissed or removed or reduced in rank except after an inquiry in which he has been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges and where it is proposed, after such inquiry, to impose on him any such penalty, until he has been given a reasonable opportunity of making representation on the penalty proposed, but only on the basis of the evidence adduced during such inquiry:

Provided that this clause shall not apply:—

(a) where a person is dismissed or removed or reduced in rank on the ground of conduct which has led to his conviction on a criminal charge; or

(b) where the authority empowered to dismiss or remove a person or to reduce him in rank is satisfied that for some reason, to be recorded by that authority in writing, it is not reasonably practicable to hold such inquiry; or

(c) where the President or the Governor, as the case may be, is satisfied that in the interest of the security of the State it is not expedient to hold such inquiry.

(3) If, in respect of any such person as aforesaid, a question arises whether it is reasonably practicable to hold such inquiry as is referred to in clause (2), the decision thereon the authority empowered to dismiss or remove such person or to reduce him in rank shall be final."

11. Amendment of article 316.—In article 316 of the Constitution, after clause (1), the following clause shall be inserted, namely:—

"(1A) If the office of the Chairman of the Commission becomes vacant or if any such Chairman is by reason of absence or for any other reason unable to perform the duties of his office, those duties shall, until some person appointed under clause(1) to the vacant office has entered on the duties thereof or, as the case may be, until the Chairman has resumed his duties, be performed by such one of the other members of the Commission as the President, in the case of the Union Commission or a Joint Commission and the Governor of the State in the case of a State Commission, may appoint for the purpose."

12. Amendment of the Seventh Schedule.—In the Seventh Schedule to the Constitution, in List I, in entry 78, after the word "organisation", the brackets and words "(including vacations)" shall be inserted and shall be deemed always to have been inserted.

Assented to on 5-10-63.

THE CONSTITUTION (SIXTEENTH AMENDMENT) ACT, 1963

AN

ACT

further to amend to the Constitution of India,

BE it enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Constitution (Sixteenth Amendment) Act, 1963.

2. Amendment of article 19.—In article 19 of the Constitution, —

(a) in clause (2), after the words "in the interests of", the words "the sovereignty and integrity of India," shall be inserted;

(b) in clauses (3) and (4), after the words "in the interests of", the words "the sovereignty and integrity of India or" shall be inserted.

3. Amendment of article 84.—In article 84 of the Constitution for clause (a), the following clause shall be substituted, namely:—

"(a) is a citizen of India, and makes and subscribes before some person authorized in that behalf by the Election Commission an oath or affirmation according to the form set out for the purpose in the Third Schedule."

4. Amendment of article 173.—In article 173 of the Constitution, for clause (a), the following clause shall be substituted, namely:—

"(a) is a citizen of India, and makes and subscribes before some person authorized in that behalf by the Election Commission an oath or affirmation according to the form set out for the purpose in the Third Schedule;"

5. Amendment of Third Schedule. In the Third Schedule to the Constitution,—

(a) in Form I, after the words "Constitution of India as by Law established," the words "that I will uphold the sovereignty and integrity of India", shall be inserted;

(b) for Form III, the following shall be substituted, namely:—

III

A

Form of oath or affirmation to be made by a candidate for election to Parliament:—

"1. A.B., having been nominated as a candidate to fill a seat in the Council of States (or the House of the People) do swear in the name of God/solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established and that I will uphold the sovereignty and integrity of India."

B

Form of oath or affirmation to be made by a member of Parliament:—

"1. A.B., having been elected (or nominated) a member of the Council of States (or the House of the People) do swear in the name of God/solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law

established, that I will uphold the sovereignty and integrity of India and that I will faithfully discharge the duty upon which I am about to enter." :

- (c) in Forms IV, V and VIII, after the words "the Constitution of India as by law established," the words "that I will uphold the sovereignty and integrity of India," shall be inserted;
- (d) for Form VII, the following shall be substituted, namely: -

'VII

A

Form of oath or affirmation to be made by a candidate for election to the Legislature of a State:—

"I, A.B., having been nominated as a candidate to fill a seat in the Legislative Assembly (or Legislative Council), do swear in the name of God/solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established and that I will uphold the sovereignty and integrity of India".

B

Form of oath or affirmation to be made by a member of the Legislature of a State:

"I, A.B., having been elected (or nominated) a member of the Legislative Assembly (or Legislative Council), do swear in the name of God/solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established, that I will uphold the sovereignty and integrity of India and that I will faithfully discharge the duty upon which I am about to enter." :

Simla-4, the 31st May, 1963

No. 1-18/62-I.R.- The following Acts recently passed by the Parliament of India and published in the Gazette of India, Extraordinary, part II, section 1, dated the 6th, 10th and 11th May, 1963 respectively are hereby republished in the Himachal Pradesh Administration Rajpatra for the information of general public:—

1. The Super Profits Tax Act, 1963 (No. 14 of 1963);—
2. The Bengal Finance (Sales Tax) (Delhi Amendment) Act, 1963 (No. 15 of 1963).
3. The Official Language Act, 1963 (No. 19 of 1963).

S. R. MAHANTAN,
Under Secretary (Judicial).

Assented to on 4-5-63

THE SUPER PROFITS TAX ACT, 1963 (Act No. 14 of 1963)

AN
ACT

to impose a special tax on certain companies.

Enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and extent.*—(1) This Act may be called the Super Profits Tax Act, 1963.

(2) It extends to the whole of India.

2. *Definitions.*—In this Act, unless the context otherwise requires,

- (1) "assessee" means a person by whom super profits tax or any other sum of money is payable under this Act and includes every person in respect of whom any proceeding under this Act has been taken for the assessment of his chargeable profits or of the amount of refund due to him or of the chargeable profits of any other person in respect of which he is assessable or of the amount of refund due to such other person;
- (2) "assessment" includes re-assessment;
- (3) "assessment year" means the period of twelve months commencing on the 1st day of April, every year;
- (4) "Board" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924;
- (5) "chargeable profits" means the total income of an assessee computed under the Income-tax Act, 1961 (43 of 1961), for any previous year or years, as the case may be, and adjusted in accordance with the provisions of the First Schedule;
- (6) "deficiency" in relation to an assessment year means

(i) where there are chargeable profits in respect of the previous year relevant to that assessment year, the amount by which such profits as increased by the sum excluded under clause (xi) or clause (xii), as the case may be, of rule 1 of the First Schedule fall short of the standard deduction;

(ii) where there are no chargeable profits in respect of the previous year relevant to that assessment year, the amount of the standard deduction;

(7) "Income-tax Act" means the Income-tax Act, 1961 (43 of 1961);

(8) "prescribed" means prescribed by rules made under this Act;

(9) "standard deduction" means an amount equal to six per cent of the capital of the company as computed in accordance with the provisions of the Second Schedule, or an amount of fifty thousand rupees, whichever is greater.

Provided that where the previous year is longer or shorter than a period of twelve months, the aforesaid amount of six per cent or, as the case may be, of fifty thousand rupees shall be increased or decreased proportionately;

Provided further that where a company has different previous years in respect of its income, profits and gains, the aforesaid increase or decrease, as the case may be, shall be calculated with reference to the length of the previous year of the longest duration; and

(10) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

3. *Tax authorities.*—(1) Every Director of Inspection, Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax, Inspecting Assistant Commissioner of Income-tax and Income-tax Officer shall have the like powers and perform the like functions, under this Act as he has and performs, under the Income-tax Act, and for the exercise of his powers and the performance of his functions, his jurisdiction under this Act will be the same as that he has under the Income-tax Act.

(2) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.

(3) Every Income tax Officer, employed in the execution of this Act, shall observe and follow the orders, instructions and directions issued for his guidance by the Director of Inspection or by the Commissioner or by the Inspecting Assistant Commissioner under whose jurisdiction he performs his functions.

4. *Charge of tax.*—Subject to the provisions contained in this Act, there shall be charged on every company for every assessment year commencing on and from the 1st day of April, 1963, a tax (in this Act referred to as the super profits tax) in respect of so much of its chargeable profits of the previous year or previous years, as the case may be as exceed the standard deduction, at the rate or rates specified in the Third Schedule.

5. *Relief on occurrence of deficiency.*—Where there is a deficiency in relation to any assessment year, the assessee shall be entitled to relief in accordance with the following provisions, namely,—

(i) the amount of the deficiency shall be carried forward and set off against the net chargeable profits of the assessee assessable for the next following assessment year and, if there are no net chargeable profits for that year or the amount of the deficiency exceeds the net chargeable profits for that year, the whole or the balance of the deficiency, as the case may be, shall be set off against the net chargeable profits of the assessee for the next following assessment year and, if and so far as such deficiency cannot be wholly so set off, it shall be set off against the net chargeable profits of the assessee for the next following assessment year;

(ii) in no case shall the deficiency or any part thereof be carried forward beyond three assessment years immediately following the assessment year to which the deficiency relates;

(iii) where there is more than one deficiency and each such deficiency relates to a different assessment year, the deficiency which relates to an earlier assessment year shall be set off under clause (i) before setting off the deficiency relating to a later assessment year.

Explanation.—In this section and sub-section (1) of section 8, "net chargeable profits" means the amount by which the chargeable profits exceed the standard deduction.

6. *Return of chargeable profits.*—(1) In the case of every company whose chargeable profits assessable under this Act exceeded during the previous year the amount of standard deduction, its principal

cer, or where in the case of a non-resident company any person has been treated as its agent under section 163 of the Income-tax Act, such person shall furnish a return of the chargeable profits of the company during the previous year and of the amount of any deficiency available for being set off against such profits under the provisions of this Act, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed before the 30th day of September of the assessment year:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for the furnishing of the return.

(2) In the case of any company which in the Income-tax Officer's opinion is assessable under this Act, the Income-tax Officer may, before the end of the relevant assessment year, serve a notice upon the Principal officer, or where in the case of non-resident company any person has been treated as its agent under section 163 of the Income-tax Act, upon such person, requiring him to furnish within thirty days from the date of service of the notice a return of the chargeable profits of the company during the previous year and of the amount of any deficiency available for being set off against such profits under the provisions of this Act, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for the furnishing of the return.

(3) Any assessee who has not furnished a return during the time allowed by the Income-tax Officer under sub-section (1) or sub-section (2), or having furnished a return under sub-section (1) or sub-section (2) discovers any omission or wrong statement therein, may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

7. *Assessments.*—(1) For the purposes of making an assessment under this Act, the Income-tax Officer may serve on any person who has made a return under sub-section (1) of section 6 or upon whom a notice has been served under sub-section (2) of section 6 (whether a return has been made or not) a notice requiring him on a date therein specified, to produce or cause to be produced such accounts or documents or evidence as the Income-tax Officer may require for the purposes of this Act and may from time to time service further notices requiring the production of such further accounts or documents or other evidence as he may require.

(2) The Income-tax Officer, after considering such accounts, documents or evidence, if any, as he has obtained under sub-section (1) and after taking into account any relevant material which he has gathered, shall, by an order in writing, assess the chargeable profits and the amount of the super profits tax payable on the basis of such assessment or, if there is a deficiency, the amount of that deficiency.

8. *Provisional assessments.*—(1) The Income-tax Officer, before proceeding to make an assessment under section 7 (in this section referred to as the regular assessment) may, at any time after the expiry of the period allowed under sub-section (1) or sub-section (2) of section 6 for the furnishing of the return and whether the return is or has not been furnished, proceed to make in a summary manner provisional assessment of the chargeable profits and the amount of the super profits tax payable thereon:

Provided that in making any such provisional assessment, the Income-tax Officer shall make allowance for any deficiency in relation to any earlier assessment year which under the provisions of this Act is to be set off against the net chargeable profits for the assessment year in respect of which the provisional assessment is being made, and where such deficiency has not been assessed under the provisions of sub-section (2) of section 7, he shall estimate the amount thereof to the best of his judgement.

(2) Before making such provisional assessment, the Income-tax Officer shall give notice in the prescribed form to the person on whom the provisional assessment is to be made of his intention to do so and shall with the notice forward a statement of the amount of the proposed assessment, and the said person shall be entitled to deliver to the Income-tax Officer at any time within fourteen days of the service of the said notice a statement of his objections, if any, to the amount of the proposed assessment.

(3) On expiry of the said fourteen days from the date of service of the notice referred to in sub-section (2), or earlier, if the assessee agrees to the proposed provisional assessment, the Income-tax Officer may, after taking into account the objections, if any, made under sub-section (2), make a provisional assessment, and shall furnish a copy of the order of the assessment to the assessee:

Provided that assent to the amount of the provisional assessment, or failure to make objection to it, shall in no way prejudice the assessee in relation to the regular assessment.

(4) There shall be no right of appeal against a provisional assessment made under this section.

(5) After a regular assessment has been made, any amount paid or deemed to have been paid towards the provisional assessment made under this section shall be deemed to have been paid towards the regular assessment; and where the amount paid or deemed to have been paid towards the provisional assessment exceeds the amount payable under the regular assessment, the excess shall be refunded to the assessee.

9. *Profits escaping assessment.*—If—

(a) the Income-tax Officer has reason to believe that by reason of the omission or failure on the part of the assessee to make a return under section 6 for any assessment year or to disclose fully and truly all material facts necessary for his assessment for any assessment year, chargeable profits for that year have escaped assessment or have been under-assessed or assessed at too low a rate or have been made the subject of excessive relief under this Act, or

(b) notwithstanding that there has been no omission or failure as mentioned in clause (a) above on the part of the assessee, the Income-tax Officer has in consequence of information in his possession reason to believe that chargeable profits assessable for any assessment year have escaped assessment or have been under-assessed or assessed at too low a rate or have been the subject of excessive relief under this Act,

he may, in cases falling under clause (a) at any time, and in cases falling under clause (b) at any time within four years of the end of that assessment year, serve on the assessee a notice containing all or any of the requirements which may be included in a notice under section 6, and may proceed to assess or re-assess the amount chargeable to super profits tax, and the provisions of this Act, shall, so far as may be, apply as if the notice were a notice issued under that section.

10. *Penalties.*—If the Income-tax Officer, in the course of any proceedings under this Act, is satisfied that any person has, without reasonable cause, failed to furnish the return required under section 6, or to produce or cause to be produced the documents, accounts or other evidence required by the Income-tax Officer under sub-section (1) of section 7, or has concealed the particulars of the chargeable profits or has deliberately furnished inaccurate particulars of such profits, he may direct that such person shall pay, by way of penalty, in addition to the amount of super profits tax payable, a sum not exceeding—

(a) where the person has failed to furnish the return required under section 6, the amount of super profits tax payable;

(b) in any other case, the amount of super profits tax which would have been avoided if the return made had been accepted as correct:

Provided that the Income-tax Officer shall not impose any penalty under this section without the previous authority of the Inspecting Assistant Commissioner.

11. *Opportunity of being heard.*—No order imposing a penalty under section 10 shall be made unless the assessee has been given a reasonable opportunity of being heard.

12. *Appeals to the Appellate Assistant Commissioner.*—(1) Any person objecting to the amount of super profits tax for which he is liable as assessed by the Income-tax Officer or denying his liability to be assessed under this Act, or objecting to any penalty or fine imposed by the Income-tax Officer, or to the amount of any deficiency as assessed by the Income-tax Officer, or to the amount allowed by the Income-tax Officer by way of any relief under any provisions of this Act, or to any refusal by the Income-tax Officer to grant relief or to an order of rectification or amendment having the effect of enhancing the assessment or reducing the refund, or to an order refusing to allow the claim made by the assessee for a rectification under section 14 or amendment under section 15 may appeal to the Appellate Assistant Commissioner.

(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) An appeal shall be presented within thirty days of the following date, that is to say—

(a) where the appeal relates to assessment or penalty or fine, the date of service or the notice of demand relating to the assessment or penalty or fine, or

(b) in any other case, the date on which the intimation of the order sought to be appealed against is served:

Provided that the Appellate Assistant Commissioner may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(4) The Appellate Assistant Commissioner shall hear and determine the appeal and, subject to the provisions of this Act, pass such orders as he thinks fit and such orders may include an order enhancing the assessment or a penalty:

Provided that an order enhancing an assessment or a penalty shall not be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(5) The procedure to be adopted in the hearing and determination

of the appeals shall, with any necessary modification, be in accordance with the procedure applicable in relation to income-tax.

13. *Appeals to Appellate Tribunal.*—(1) Any assessee aggrieved by an order passed by a Commissioner under section 17, or an order passed by an Appellate Assistant Commissioner under any provisions of this Act, may appeal to the Appellate Tribunal against such order.

(2) The Commissioner may, if he objects to any order passed by the Appellate Assistant Commissioner under any provisions of this Act, direct the Income-tax Officer to appeal to the Appellate Tribunal against the order.

(3) Every appeal under sub-section (1) or sub-section (2) shall be filed within sixty days of the date on which the order sought to be appealed against is communicated to the assessee or to the Commissioner, as the case may be.

(4) The Income-tax Officer or the assessee, as the case may be, on receipt of notice that an appeal against the order of the Appellate Assistant Commissioner has been preferred under sub-section (1) or sub-section (2) by the other party may, notwithstanding that he may not have appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Appellate Assistant Commissioner, and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and, shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of rupees one hundred.

(7) Subject to the provisions of this Act, in hearing and making an order on any appeal under this section, the Appellate Tribunal shall exercise the same powers and follow the same procedure as it exercises and follows in hearing and making an order on any appeal under the Income-tax Act.

14. *Rectification of mistakes.*—(1) With a view to rectifying any mistake apparent from the record, the Commissioner, the Income-tax Officer, the Appellate Assistant Commissioner and the Appellate Tribunal may, of his, or its, own motion or on an application by the assessee in this behalf, amend any order passed by him or it in any proceeding under this Act within four years of the date on which such order was passed.

(2) An amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the assessee shall not be made under this section unless the authority concerned has given notice to the assessee of its intention so to do and has allowed the assessee a reasonable opportunity of being heard.

(3) Where an amendment is made under this section, the order shall be passed in writing by the authority concerned.

(4) Subject to the other provisions of this Act, where any such amendment has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(5) Where any such amendment has the effect of enhancing the assessment or reducing the refund already made, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable.

15. *Other amendments.*—(1) Where as a result of any order made under section 154 or section 155 of the Income-tax Act, it is necessary to recompute the chargeable profits determined in any assessment under this Act, the Income-tax Officer may proceed to recompute the chargeable profits, and determine the super profits tax payable or refundable on the basis of such recomputation and make the necessary amendment and the provisions of section 14 shall, so far as may be, apply thereto, the period of four years specified in sub-section (1) of that section being reckoned from the date of the order passed under the aforesaid sections of the Income-tax Act.

(2) Where at any time before the expiry of the five years referred to in sub-clause (ii) of the proviso to clause (xi) of rule 1 of the First Schedule, a company utilises the amount credited by it to the special reserve account under that sub-clause for a purpose other than—

- (a) repayment of any moneys borrowed or debt incurred by it for acquisition of capital assets; or
- (b) acquisition of capital assets in India for the purposes of its business; or
- (c) payment of dividends on its preference share capital of any sum exceeding six per cent of such capital.

the exclusion of ten per cent. of the amount of total income originally made under clause (xi) of rule 1 of the First Schedule in computing the chargeable profits of the company shall be deemed to have been

wrongly made and the Income-tax Officer may, notwithstanding anything contained in this Act, recompute the chargeable profits of the assessee for the relevant previous year and make the necessary amendment, and the provisions of section 14 shall, so far as may be, apply thereto, the period of four years specified in sub-section (1) of that section being reckoned from the end of the previous year in which the amount was so utilised.

16. *Super profits tax deductible in computing distributable income under Act 43 of 1961.*—Notwithstanding anything contained in clause (i) of section 109 of the Income-tax Act, in computing the distributable income of a company for the purposes of sections 104 and 105 of that Act, the super profits tax payable by the company for any assessment year shall be deductible from the total income of the company for that assessment year.

17. *Revision of orders prejudicial to revenue.*—(1) The Commissioner may call for an examine the record of any proceeding under this Act, and if he considers that any order passed therein by the Income-tax Officer is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) No order shall be made under sub-section (1)—

(a) to revise an order of re-assessment made under section 9, or

(b) after the expiry of two years from the date of the order sought to be revised.

(3) Notwithstanding anything contained in sub-section (2), an order in revision under this section may be passed at any time in the case of an order which has been passed in consequence of, or to give effect to, any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.

Explanation.—In computing the period of limitation for the purposes of sub-section (2), any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

18. *Revision of orders by Commissioner.*—(1) The Commissioner may, either of his own motion or on an application by the assessee for revision, call for the record of any proceeding under this Act which has been taken by an Income-tax Officer or Appellate Assistant Commissioner subordinate to him and may make such inquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders thereon, not being an order prejudicial to the assessee, as he thinks fit.

(2) The Commissioner shall not of his own motion revise any order under this section if the order has been made more than one year previously.

(3) In the case of an application for revision under this section by the assessee, the application shall be made within one year from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier:

Provided that the Commissioner may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

(4) The Commissioner shall not revise any order under this section in the following cases—

- (a) where an appeal against the order lies to the Appellate Assistant Commissioner or to the Appellate Tribunal but has not been made and the time within which such appeal may be made has not expired, or, in the case of an appeal to the Appellate Tribunal, the assessee has not waived his right of appeal; or
- (b) where the order is pending on an appeal before the Appellate Assistant Commissioner; or
- (c) where the order has been made the subject of an appeal to the Appellate Tribunal.

(5) Every application by an assessee for revision under this section shall be accompanied by a fee of twenty-five rupees.

Explanation 1.—An order by the Commissioner declining to interfere shall, for the purposes of this section, be deemed not to be an order prejudicial to the assessee.

Explanation 2.—For the purposes of this section, the Appellate Assistant Commissioner shall be deemed to be an authority subordinate to the Commissioner.

19. *Application of provisions of Act 43 of 1961.*—The provisions of the following sections and Schedules of the Income-tax Act shall apply with such modifications, if any, as may be prescribed, as if the said provisions were provisions of this Act and referred to super profits tax instead of to income-tax and super-tax:—

2(44), 131 to 138 (both inclusive), 140, 156, 160, 161, 162, 163, 166, 167, 170, 173, 175, 176, 178, 179, 220 to 229 (both inclusive), 231, 232, 233, 237 to 245 (both inclusive), 254 to

262 (both inclusive), 265 to 269 (both inclusive), 281, 282, 284, 286 to 293 (both inclusive), the Second Schedule and the Third Schedule:

Provided that references in the said provisions to the "assessee" shall be construed as references to an assessee as defined in this Act.

20. *Income-tax papers to be available for the purposes of this Act.*—(1) Notwithstanding anything contained in the Income-tax Act, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of that Act may be used for the purposes of this Act.

(2) All information contained in any statement or return made or furnished under the provisions of this Act or obtained or collected for the purposes of this Act may be used for the purposes of the Income-tax Act.

21. *Failure to deliver returns, etc.*—If any person fails without reasonable cause to furnish in due time any return under sub-section (2) of section 6 or to produce, or cause to be produced, any accounts or documents required to be produced under section 7, he shall be punishable with fine which may extend to five hundred rupees, and with a further fine which may extend to ten rupees for every day during which the default continues.

22. *False statements.*—If a person makes in any return required under section 6, any statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

23. *Abetment of false returns, etc.*—If a person makes or induces in any manner another person to make and deliver any account, statement or declaration relating to chargeable profits liable to super profits tax which is false and which he either knows to be false or does not believe to be true, he shall be punishable with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

24. *Institution of proceedings and composition of offences.*—(1) A person shall not be proceeded against for an offence under section 1 or section 22 or section 23 or under the Indian Penal Code 45 of 1860, except at the instance of the Commissioner.

(2) The Commissioner may, either before or after the institution of proceedings, compound any offence punishable under section 21 or section 22 or section 23.

25. *Power to make exemption, etc., in relation to certain Union territories.*—If the Central Government considers it necessary or expedient so to do for avoiding any hardship or anomaly or removing any difficulty that may arise as a result of the application of this Act, to the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu and Pondicherry, the Central Government may, by general or special order, make an exemption, reduction in rate or other modification in respect of super profits tax in favour of any class of assesses or in regard to the whole or any part of the chargeable profits of any class of assesses.

26. *Power to make rules.*—(1) The Board may, subject to the control of the Central Government, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters:—

- the form in which returns under section 6 may be furnished and the manner in which they may be verified;
- the form in which notice for making provisional assessment shall be given;
- the form in which appeals under section 12 or section 13 may be filed and the manner in which they shall be verified;
- the procedure to be followed on applications for rectification of mistakes and applications for refunds;
- any other matter which by this Act is to be, or may be, prescribed.

(3) The Central Government shall cause every rule made under this section to be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, that rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

27. *Saving.*—Nothing contained in this Act shall apply to any company which has no share capital.

THE FIRST SCHEDULE

[See section 2 (5)]

RULES FOR COMPUTING THE CHARGEABLE PROFITS

In computing the chargeable profits of a previous year, the total income computed for that year under the Income-tax Act shall be adjusted as follows:—

- Income, profits and gains and other sums falling within the following clauses shall be excluded from such total income, namely:—
 - any income chargeable under the Income-tax Act under the head "Capital gains";
 - any compensation or other payment as is referred to in clause (ii) of section 28 of the Income-tax Act;
 - profits of any business of life insurance;
 - any income referred to in sub-section (2) of section 41 of the Income-tax Act;
 - the amount of profits and gains derived from an industrial undertaking or hotel, on which under section 84 of the Income-tax Act income-tax is not payable;
 - income chargeable under the Income-tax Act under the head "Interest on securities" derived from any security of the Central Government issued or declared to be income-tax free or from any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;
 - any sum in respect of which a deduction of income-tax is allowed under the provisions of section 88 of the Income-tax Act;
 - income by way of dividends from an Indian company or a company which has made the prescribed arrangements for the declaration and payment of dividends within India;
 - income by way of royalties received from Government, or a local authority, or any Indian concern;
 - in the case of a non-resident company which has not made the prescribed arrangements for the declaration and payment of dividends within India, its income by way of any interest or fees for rendering technical services received from Government or a local authority or any Indian Concern;
 - in the case of a company not being a banking company, a sum equal to ten per cent of the amount of total income computed under the Income-tax Act, as reduced by the amounts referred to in clause (i) or clause (ii) or clause (iii);

Provided that in the case of a company not being a banking company and not being a licensee within the meaning of the Electricity (Supply) Act, 1948 (54 of 1948), either—

- an equivalent amount is spent during the previous year on the repayment of any moneys borrowed or debt incurred by it for acquisition of capital assets, or on acquisition of any capital assets in India for the purposes of its business, or on the payment of dividends on its preference share capital of any sum exceeding six per cent of such capital; or
- in so far as the amount, if any, spent during the previous year on the purposes aforesaid falls short of the said ten per cent of the total income so reduced, a sum equal to the amount so fallen short is debited by the company to its profit and loss account of the relevant previous year and credited to a special reserve account to be utilized by it during a period of five years next following only for one or more of the purposes specified in sub-clause (i) of this proviso.

Explanation 1.—If any amount credited to the special reserve account referred to in sub-clause (ii) of the proviso is utilized for any purposes other than the purposes specified in sub-clause (i) of the proviso, the exclusion referred to in this clause shall be deemed to have been wrongly made for the purposes of this Act and the provisions of sub-section (2) of section 15 shall apply accordingly.

Explanation 2.—The proviso shall not apply in making any assessment under this Act for the assessment year commencing on the 1st day of April, 1963;

(vii) in the case of a banking company—

- any sum which during the previous year is transferred by it to a reserve fund under sub-section (1) of section 17 of the Banking Companies Act, 1949 (10 of 1949), or is deposited by it with the Reserve Bank of India under sub-clause (ii) of clause (b) of sub-section (2) of section 11 of that Act, not exceeding the amount required under the aforesaid provisions to be so transferred or deposited, as the case may be, or
- any sum transferred by it during the previous year to any reserves in India including reserves not shown as such in its published balance sheet in so far as the sums transferred to such reserves are attributable

to income chargeable to tax under the Income-tax Act and have not been allowed as a deduction in computing its total income under that Act and in so far as the aggregate of such sums does not exceed the highest of the aggregate of such sums, if any, so transferred during any one of the three years prior to the previous year,

whichever is higher;

(vii) the amount of any deduction from the income-tax and super-tax chargeable on the total income followed under the annual Finance Act in connection with export of any goods or merchandise out of India or the sale by a manufacturer of any articles to any person who exports them out of India.

2. The balance of the total income arrived at after making the exclusions mentioned in rule 1, shall be reduced by—

(i) the amount of income-tax and super-tax payable by the company in respect of its total income under the provisions of the Income-tax Act after making allowance for any relief, rebate or deduction in respect of income-tax and super-tax to which the company may be entitled under the provisions of the said Act or the annual Finance Act, and after excluding from such amount—

(a) the amount of income-tax and super-tax payable by the company in respect of the profits and gains of any business of life insurance included in the total income;

(b) the amount of income-tax and super-tax payable by the company under the Income-tax Act in respect of any income by way of compensation or other payment referred to in clause (ii) of section 28 of that Act included in the total income;

(c) the amount of income-tax and super-tax payable on any income chargeable under the head "Capital gains" under the Income-tax Act, included in the total income;

(iii) in the case of a company which has been charged to tax in a country outside India on any portion of its income, profits and gains included in its total income as computed under the Income-tax Act, the tax actually paid in respect of such income in the said country in accordance with the laws in force in that country after allowance of every relief due under the said laws;

Provided that the aforesaid reduction shall not be allowed unless the assessee produces evidence of the fact of the payment of the aforesaid tax in that country.

3. The net amount of income calculated in accordance with rule 2 shall be increased by any expenditure incurred on account of commission, entertainment and advertisement, to extent such expenditure, in the opinion of the Income-tax Officer, is excessive having regard to the circumstances of the case.

Provided that the previous authority of the Inspecting Assistant Commissioner is obtained for holding such expenditure to be excessive.

THE SECOND SCHEDULE

[see section 2 (9)]

RULES FOR COMPUTING THE CAPITAL OF A COMPANY FOR THE PURPOSES OF SUPER PROFITS TAX

1. Subject to the other provisions contained in this Schedule, the capital of a company shall be the sum of the amounts, as on the first day of the previous year relevant to the assessment year, of its paid up share capital and of its reserve, if any, created under the proviso (b) to clause (vii) of sub-section (2) of section 10 of the Indian Income-tax Act, 1922 (11 of 1922), or under sub-section (3) of section 34 of the Income-tax Act, 1961 (43 of 1961), and of its other reserves in so far as the amounts credited to such other reserves have not been allowed in computing its profits for the purposes of the Indian Income-tax Act, 1922 (11 of 1922), or the Income-tax Act, 1961 (43 of 1961), diminished by the amount by which the cost to it of the assets the income from which in accordance with clause (iii) or clause (vi) or clause (vii) of rule 1 of the First Schedule is not includible in its chargeable profits, exceeds the aggregate of—

(i) any money borrowed by it which remains outstanding; and

(ii) the amount of any fund, any surplus and any such reserve as is not to be taken into account in computing the capital under this rule.

Explanation 1.—A paid up share capital or reserve brought into existence by creating or increasing (by revaluation or otherwise) any book asset is not capital for computing the capital of a company for the purposes of this Act.

Explanation 2.—Any premium received in cash by the company on the issue of its shares standing to the credit of the share premium account shall be regarded as forming part of its paid up share capital.

Explanation 3.—Where a company has different previous years in respect of its income, profits and gains, the computation of capital under rule 1 and rule 2 of this Schedule shall be made with reference to the previous year which commenced first.

2. Where after the first day of the previous year relevant to the assessment year, the paid up share capital of a company is increased or reduced by any amount during that previous year, the capital computed in accordance with rule 1 shall be increased or decreased, as the case may be, by a portion of that amount which is proportional to the portion of the previous year during which the increase or the reduction of the paid up share capital remained effective.

3. Where a part of the income, profits and gains of a company is not includible in its total income as computed under the Income-tax Act, its capital shall be the sum ascertained in accordance with rules 1 and 2, diminished by an amount which bears to that sum the same proportion as the amount of the aforesaid income, profits and gains bears to the total amount of its income, profits and gains.

THE THIRD SCHEDULE

(See section 4)

RATES OF SUPER PROFITS TAX

Super profits tax shall be charged on the amount by which the chargeable profits exceed the amount of the standard deduction, at the following rates, namely:—

(i) on an amount not exceeding four per cent, of the amount of capital as computed in accordance with the Second Schedule;	50%
(ii) on the balance	60%

Assented to on 4-5-63.

THE BENGAL FINANCE (SALES TAX) (DELHI AMENDMENT) ACT, 1963

(ACT No. 15 OF 1963)

AN
ACT

further to amend the Bengal Finance (Sale Tax) Act, 1941 as in force in the Union territory of Delhi.

Be it enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Bengal Finance (Sales Tax) (Delhi Amendment) Act, 1963.

(2) It shall come into force on such date as the Chief Commissioner, Delhi, may, by notification in the Official Gazette, appoint.

2. *Amendment of section 5.*—In section 5 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), as in force in the Union territory of Delhi, in sub-section (1),—

(i) in clause (a), for the words "seven naya paise", the words "ten naye paise" shall be substituted; and

(ii) in clause (c), for the words "four naya paise", the words "five naye paise" shall be substituted.

Assented to on 10-5-63.

THE OFFICIAL LANGUAGES ACT, 1963

(ACT No. 19 OF 1963)

AN
ACT

to provide for the languages which may be used for the official purposes of the Union, for transaction of business in Parliament, for Central and State Acts and for certain purposes in High Courts.

Be it enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Official Languages Act, 1963.

(2) Section 3 shall come into force on the 26th day of January, 1965 and the remaining provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "appointed day", in relation to section 3, means the 26th day of January, 1965 and in relation to any other provision of this

Act, means the day on which that provision comes into force;
(b) "Hindi" means Hindi in Devanagari script.

3. *Continuance of English language for official purposes of the Union and for use in Parliament.*—Notwithstanding the expiration of the period of fifteen years from the commencement of the Constitution, the English language may, as from the appointed day, continue to be used, in addition to Hindi,—

- (a) for all the official purposes of the Union for which it was being used immediately before that day; and
- (b) for the transaction of business in Parliament.

4. *Committee on Official Language.*—(1) After the expiration of ten years from the date on which section 3 comes into force, there shall be constituted a Committee on Official Language, on a resolution to that effect being moved on either House of Parliament with the previous sanction of the President and passed by both Houses.

(2) The Committee shall consist of thirty members, of whom twenty shall be members of the House of the People and ten shall be members of the Council of States, to be elected respectively by the members of the House of the People and the members of the Council of States in accordance with the system of proportional representation by means of the single transferable vote.

(3) It shall be the duty of the Committee to review the progress made in the use of Hindi for the official purposes of the Union and submit a report to the President making recommendations thereon and the President shall cause the report to be laid before each House of Parliament, and sent to all the State Governments.

(4) The President may, after consideration of the report referred to in sub-section (3), and the views, if any, expressed by the State Governments thereon, issue directions in accordance with the whole or any part of that report.

5. *Authorised Hindi translation of Central Acts, etc.*—(1) A translation in Hindi published under the authority of the President in the Official Gazette on and after the appointed day,—

- (a) of any Central Act or of any Ordinance promulgated by the President, or
- (b) of any order, rule, regulation or bye-law issued under the Constitution or under any Central Act,

shall be deemed to be the authoritative text thereof in Hindi.

(2) As from the appointed day, the authoritative text in the

English language of all Bills to be introduced or amendments thereto to be moved in either House of Parliament shall be accompanied by a translation of the same in Hindi authorised in such manner as may be prescribed by rules made under this Act.

6. *Authorised Hindi translation of State Acts in certain cases.*—Where the Legislature of a State has prescribed any language other than Hindi for use in Acts passed by the Legislature of the State or in Ordinances promulgated by the Governor of the State, a translation of the same in Hindi, in addition to a translation thereof in the English language as required by clause (3) of article 348 of the Constitution, may be published on or after the appointed day under the authority of the Governor of the State in the Official Gazette of that State and in such a case, the translation in Hindi of any such Act or Ordinance shall be deemed to be the authoritative text thereof in the Hindi language.

7. *Optional use of Hindi or other official language in judgements etc., of High Courts.*—As from the appointed day or any day thereafter, the Governor of a State may, with the previous consent of the President, authorise the use of Hindi or the official language of the State, in addition to the English language, for the purposes of any judgement, decree or order passed or made by the High Court for that State and where any judgment, decree or order is passed or made in any such language (other than the English language), it shall be accompanied by a translation of the same in the English language issued under the authority of the High Court.

8. *Power to make rules.*—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

9. *Certain provisions not to apply to Jammu and Kashmir.*—The provisions of section 6 and section 7 shall not apply to the State of Jammu and Kashmir.